

**Holy Cross College (Autonomous), Nagercoil**  
**Kanyakumari District, Tamil Nadu.**  
**Accredited with A<sup>+</sup> by NAAC - IV Cycle – CGPA 3.35**

Affiliated to  
**Manonmaniam Sundaranar University, Tirunelveli**



**Semester I - IV**

**UG Guidelines & Syllabus**

**DEPARTMENT OF COMMERCE**



**2023-2026**

**(With effect from the academic year 2024-2025)**

**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.

**Graduate Attributes**

Graduates of our College develop the following attributes during the course of their studies.

**➤ Creative thinking:**

Equipping students with hands-on-training through skill-based courses and promote startup.

**➤ Personality development:**

Coping with increasing pace and change of modern life through value education, awareness on human rights, gender issues and giving counselling for the needful.

**➤ Environmental consciousness and social understanding:**

Reflecting upon green initiatives and understanding the responsibility to contribute to the society; promoting social and cultural diversity through student training and service-learning programmes.

**➤ Communicative competence:**

Offering effective communication skills in both professional and social contexts through bridge courses and activities of clubs and committees.

**➤ Aesthetic skills:**

Engaging mind, body and emotions for transformation through fine arts, meditation and exercise; enriching skills through certificate courses offered by Holy Cross Academy.

**➤ Research and knowledge enrichment:**

Getting in-depth knowledge in the specific area of study through relevant core papers; ability to create new understanding through the process of critical analysis and problem solving.

**➤ Professional ethics:**

Valuing honesty, fairness, respect, compassion and professional ethics among students. The students of social work adhere to the *National Association of Social Workers Code of Ethics*

**➤ Student engagement in the learning process:**

Obtaining extensive and varied opportunities to utilize and build upon the theoretical and empirical knowledge gained through workshops, seminars, conferences, industrial visits and summer internship programmes.

**➤ Employability:**

Enhancing students in their professional life through Entrepreneur development, Placement & Career guidance cell.

**➤ Women empowerment and leadership:**

Developing the capacity of self-management, team work, leadership and decision making through gender sensitization programmes.

**Programme Educational Objectives (PEOs)**

| <b>PEOs</b> | <b>Upon completion of B. Com. degree programme, the graduates will be able to</b>   | <b>Mission Addressed</b>   |
|-------------|---|----------------------------|
| <b>PEO1</b> | apply appropriate theory and knowledge to participate in activities that support humanity and economic development nationally and globally, developing as leaders in their fields of expertise. | <b>M1, M2 &amp; M4</b>     |
| <b>PEO2</b> | acquaint with the business world by imparting knowledge, skill and attitude thereby becoming employable in the job market   | <b>M1, M3, M4 &amp; M5</b> |
| <b>PEO3</b> | pursue lifelong learning and continuous improvement of the knowledge and skills with the highest professional and ethical standards.  | <b>M4, M5 &amp; M6</b>     |

**Programme Outcomes (POs)**

| <b>POs</b> | <b>Upon completion of B.Com Degree Programme, the graduates will be able to:</b>   | <b>Mapping with PEOs</b>     |
|------------|--|------------------------------|
| <b>PO1</b> | obtain knowledge and skills to pursue higher studies in the relevant field of Commerce.  | <b>PEO1</b>                  |
| <b>PO2</b> | develop various managerial and accounting skills for better professional opportunities in public and private sectors.                                  | <b>PEO2</b>                  |
| <b>PO3</b> | strengthens their capacities of creativity in varied areas of commerce and industry ideas to enhance entrepreneurial skills for economic independence. | <b>PEO1 &amp; PEO2</b>       |
| <b>PO4</b> | enhance leadership qualities, team spirit, communication skills and build confidence to face the challenges of the corporate world.                    | <b>PEO1 &amp; PEO2</b>       |
| <b>PO5</b> | communicate effectively and collaborate successfully with peers to become competent professionals  | <b>PEO2 &amp; PEO3</b>       |
| <b>PO6</b> | absorb ethical, moral and social values in personal and social life leading to highly cultured and civilized personality                               | <b>PEO1, PEO2 &amp; PEO3</b> |
| <b>PO7</b> | participate in learning activities throughout life, through self-paced and self-directed learning to develop knowledge and skills.                     | <b>PEO 3</b>                 |

**Programme Specific Outcomes (PSOs) COMMERCE**

| <b>PSOs</b> | <b>Upon completion of B.Com Degree Programme, the graduates will be able to:</b>   | <b>Mapping with POs</b>   |
|-------------|--|---------------------------|
| <b>PSO1</b> | become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.                           | <b>PO4, PO5</b>           |
| <b>PSO2</b> | apply theoretical and practical concepts to business practices to produce employable, ethical and innovative professionals to sustain in the dynamic business world. | <b>PO7</b>                |
| <b>PSO3</b> | encourage the students with add on value based and job oriented courses which ensure them to sustain in the organisation level.                                      | <b>PO1, PO2 &amp; PO5</b> |
| <b>PSO4</b> | demonstrate respectful engagement with other's ideas, behaviours, beliefs and apply diverse frame of reference to decisions and actions.                             | <b>PO6</b>                |
| <b>PSO5</b> | contribute to the development of the society by collaborating with stakeholders for mutual benefit.  | <b>PO1, PO3</b>           |

**Mapping POs and PSOs**

| <b>POs</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|------------|-------------|-------------|-------------|-------------|-------------|
| <b>PO1</b> | S           | S           | S           | M           | S           |
| <b>PO2</b> | S           | M           | M           | S           | S           |
| <b>PO3</b> | M           | M           | S           | M           | M           |
| <b>PO4</b> | S           | S           | M           | S           | S           |

|     |   |   |   |   |   |
|-----|---|---|---|---|---|
| PO5 | M | S | S | S | S |
| PO6 | M | S | S | M | M |

**Strong -S (3), Medium – M (2), Low – L (1)**

### 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        |
|                              | Research Project | 1 x 100                       | 100         |
| Elective                     | Theory Courses   | 4 x 100                       | 400         |
| Discipline Specific Elective | Theory Courses   | 4 x 100                       | 400         |
| <b>Total Marks</b>           |                  |                               | <b>2300</b> |

### Course Structure

#### Distribution of Hours and Credits

#### Curricular Courses

| Course                        | S I              | S II             | S III            | S IV             | S V                         | S VI                     | Total      |            |
|-------------------------------|------------------|------------------|------------------|------------------|-----------------------------|--------------------------|------------|------------|
|                               |                  |                  |                  |                  |                             |                          | H          | C          |
| <b>Part I - Language</b>      | 6 (3)            | 6 (3)            | 6 (3)            | 6 (3)            |                             |                          | 24         | 12         |
| <b>Part II - English</b>      | 6 (3)            | 6 (3)            | 6 (3)            | 6 (3)            |                             |                          | 24         | 12         |
| <b>Part III</b>               |                  |                  |                  |                  |                             |                          |            |            |
| Core Course                   | 5 (5) +<br>5 (5) | 5 (5) +<br>5 (5) | 5 (5) +<br>5 (5) | 5 (5) +<br>5 (5) | 5 (4) +<br>5 (4) +<br>5 (4) | 6(5) +<br>6(5) +<br>6(4) | 78         | <b>70</b>  |
| Core Research Project         |                  |                  |                  |                  | +5 (4)                      |                          |            |            |
| Elective Course               | 4 (3)            | 4 (3)            | 4 (3)            | 4 (3)            | 4 (3) +<br>4 (3)            | 5 (3) +<br>5 (3)         | 34         | <b>24</b>  |
| <b>Part IV</b>                |                  |                  |                  |                  |                             |                          |            |            |
| Non-major Elective            | 2 (2)            | 2 (2)            |                  |                  |                             |                          | 4          | <b>4</b>   |
| Skill Enhancement Course      |                  | 2 (2)            | 2(2) +<br>2 (2)  | 2 (2)            |                             |                          | 8          | <b>8</b>   |
| Foundation Course             | 2 (2)            |                  |                  |                  |                             |                          | 2          | <b>2</b>   |
| Environmental Studies         |                  |                  |                  | 2 (2)            |                             |                          | 2          | <b>2</b>   |
| Value Education               |                  |                  |                  |                  | 2 (2)                       |                          | 2          | <b>2</b>   |
| Internship                    |                  |                  |                  |                  | (2)                         |                          | -          | <b>2</b>   |
| Professional Competency Skill |                  |                  |                  |                  |                             | 2 (2)                    | 2          | <b>2</b>   |
| <b>Total</b>                  | <b>30 (23)</b>   | <b>30 (23)</b>   | <b>30 (23)</b>   | <b>30 (23)</b>   | <b>30 (26)</b>              | <b>30 (22)</b>           | <b>180</b> | <b>140</b> |

**Co-curricular Courses**

| Course   | S I | S II | S III | S IV | S V | S VI | Total     |
|--|-----|------|-------|------|-----|------|-----------|
| LST (Life Skill Training)                              | -   | (1)  | -     | (1)  |     |      | 2         |
| Skill Development Training<br>(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)  |     |      | 2         |
| Student Training Activity:<br>Clubs & Committees / NSS |     |      |       | (1)  |     |      | 1         |
| Community Engagement<br>Activity: RUN                  |     |      |       | (1)  |     |      | 1         |
| Human Rights Education                                 |     |      |       |      | (1) |      | 1         |
| Gender Equity Studies                                  |     |      |       |      |     | (1)  | 1         |
| <b>Total</b>   |     |      |       |      |     |      | <b>14</b> |

Total number of Compulsory Credits =Curricular credits +Co-curricular credits: **140 + 14**

**Courses Offered****SEMESTER I**

| Course          | Course Code            | Title of the Course                                    | Credits   | Hours/<br>Week |
|-----------------|------------------------|--|-----------|----------------|
| <b>Part I</b>   | TU231TL1<br>FU231FL1   | Language:<br>Tamil<br>French                           | 3         | 6              |
| <b>Part II</b>  | EU241EL1               | English: A Stream                                      | 3         | 6              |
|                 | EU241EL2               | English: B Stream                                      |           |                |
|                 | EU241EL3               | English: C Stream                                      |           |                |
| <b>Part III</b> | AU231CC1               | Core Course I: Financial Accounting-I                  | 5         | 5              |
|                 | AU231CC2               | Core Course II: Principles of Management               | 5         | 5              |
|                 | AU231EC1               | Elective Course I: Business Communication              | 3         | 4              |
| <b>Part IV</b>  | AU231NM1/<br>*AU241NM1 | Non-Major Elective NME I: Accounting for Everyone      | 2         | 2              |
|                 | AU231FC1               | Foundation Course FC: Fundamentals of Business Studies | 2         | 2              |
|                 |                        | <b>Total</b>   | <b>23</b> | <b>30</b>      |

**SEMESTER II**

| Course          | Course Code            | Title of the Course                            | Credits | Hours/<br>Week |
|-----------------|------------------------|--|---------|----------------|
| <b>Part I</b>   | TU232TL1<br>FU232FL1   | Language:<br>Tamil<br>French                   | 3       | 6              |
| <b>Part II</b>  | EU242EL1               | English: A Stream                              | 3       | 6              |
|                 | EU242EL2               | English: B Stream                              |         |                |
|                 | EU242EL3               | English: C Stream                              |         |                |
| <b>Part III</b> | AU232CC1               | Core Course III: Financial Accounting-II       | 5       | 5              |
|                 | AU232CC2               | Core Course IV: Business Law                   | 5       | 5              |
|                 | AU232EC1               | Elective Course II: Business Environment       | 3       | 4              |
| <b>Part IV</b>  | AU232NM1/<br>*AU242NM1 | Non-Major Elective NME II: Consumer Protection | 2       | 2              |

|  |          |  |           |           |
|--|----------|--|-----------|-----------|
|  | AU232SE1 | Skill Enhancement Course SEC I: Digital and Social Media Marketing | 2         | 2         |
|  |          | <b>Total</b>   | <b>23</b> | <b>30</b> |

**SEMESTER III**

| Course          | Course Code | Title of the Course   | Credits   | Hours / Week |
|-----------------|-------------|---|-----------|--------------|
| <b>Part I</b>   | TU233TL1    | Language: Tamil   | 3         | 6            |
|                 | FU233FL1    | French  |           |              |
| <b>Part II</b>  | EU233EL1    | English   | 3         | 6            |
| <b>Part III</b> | AU233CC1    | Core Course V: Corporate Accounting I                               | 5         | 5            |
|                 | AU233CC2    | Core Course VI: Company Law   | 5         | 5            |
|                 | AU233EC1    | Elective Course III: International Trade                            | 3         | 4            |
| <b>Part IV</b>  | AU233SE1    | Skill Enhancement Course SEC II: Fundamentals of Business Economics | 2         | 2            |
|                 | UG23CSE2    | Skill Enhancement Course SEC IV: Digital Fluency                    | 2         | 2            |
|                 |             | <b>Total</b>  | <b>23</b> | <b>30</b>    |

**SEMESTER IV**

| Course          | Course Code | Title of the Course                                     | Credits   | Hours / Week |
|-----------------|-------------|---|-----------|--------------|
| <b>Part I</b>   | TU234TL1    | Language: Tamil   | 3         | 6            |
|                 | FU234FL1    | French  |           |              |
| <b>Part II</b>  | EU234EL1    | English   | 3         | 6            |
| <b>Part III</b> | AU234CC1    | Core Course VII: Corporate Accounting II                | 5         | 5            |
|                 | AU234CC2    | Core Course VIII: Business Mathematics & Statistics     | 5         | 5            |
|                 | AU234EC1    | Elective Course IV: E-Commerce                          | 3         | 4            |
| <b>Part IV</b>  | UG23CSE1    | Skill Enhancement Course SEC III: Fitness for Wellbeing | 2         | 2            |
|                 | UG234EV1    | Environmental Studies                                   | 2         | 2            |
|                 |             | <b>Total</b>  | <b>23</b> | <b>30</b>    |

**SEMESTER V**

| Course          | Course Code                                 | Title of the Course                               | Credits   | Hours / Week |
|-----------------|---|---|-----------|--------------|
| <b>Part III</b> | AU235CC1                                    | Core Course IX: Cost Accounting I                 | 4         | 5            |
|                 | AU235CC2                                    | Core Course X: Banking Law and Practice           | 4         | 5            |
|                 | AU235CC3                                    | Core Course XI: Income Tax Law and Practice I     | 4         | 5            |
|                 | AU235RP1                                    | Core Research Project                             | 4         | 5            |
|                 | AU235EC1                                    | Elective Course I: a) Entrepreneurial Development | 3         | 4            |
|                 | AU235EC2                                    | Elective Course I: b) Indirect Taxation           |           |              |
|                 | AU235EC3                                    | Elective Course I: c) Human Resource Management   |           |              |
|                 | AU235EC4                                    | Elective Course II: a) Human Resource Development | 3         | 4            |
|                 | AU235EC5                                    | Elective Course II: b) Financial Services         |           |              |
| AU235EC6        | Elective Course II: c) Research Methodology |   |           |              |
| <b>Part IV</b>  | AU235VE1                                    | Value Education                                   | 2         | 2            |
|                 | AU235IS1                                    | Internship  | 2         | -            |
|                 |   | <b>Total</b>                                      | <b>26</b> | <b>30</b>    |

**SEMESTER VI**

| Course          | Course Code                                     | Title of the Course   | Credits    | Hours / Week |
|-----------------|---|---|------------|--------------|
| <b>Part III</b> | AU236CC1  | Core Course XII: Cost Accounting II                           | 5          | 6            |
|                 | AU236CC2  | Core Course XIII: Management Accounting                       | 5          | 6            |
|                 | AU236CC3  | Core Course XIV: Income Tax Law and Practice II               | 4          | 6            |
|                 | AU236EC1  | Elective Course III: a) Financial Management                  | 3          | 5            |
|                 | AU236EC2  | Elective Course III: b) Logistics and Supply Chain Management |            |              |
|                 | AU236EC3  | Elective Course III: c) Auditing                              |            |              |
|                 | AU236EC4  | Elective Course IV: a) Computer Application in Business       | 3          | 5            |
|                 | AU236EC5  | Elective Course IV: b) Basics of MS Excel                     |            |              |
| AU236EC6        | Elective Course IV: c) Organisational Behaviour |   |            |              |
| <b>Part IV</b>  | AU236PS1  | Professional Competency Skill                                 | 2          | 2            |
| <b>Total</b>    |   |   | <b>22</b>  | <b>30</b>    |
| <b>TOTAL</b>    |   |   | <b>140</b> | <b>180</b>   |

**\*For B.Com (Self-financing )  
Co-curricular Courses**

| Part          | Semester | Code   | Title of the Course                                   | Credit |
|---------------|----------|--|---|--------|
| <b>Part V</b> | I & II   | UG232LC1   | Life Skill Training I: Catechism                      | 1      |
|               |          | UG232LM1   | Life Skill Training I: Moral                          |        |
|               | I        | UG231C01 –<br>UG231C--                           | Skill Development Training (SDT) - Certificate Course | 1      |
|               | II       | AU232FP1   | Field Project   | 1      |
|               | I & III  | AU231V01-<br>AU231V--/<br>AU233V01 –<br>AU233V-- | Specific Value-added Course                           | 1+1    |
|               | II & IV  | -  | MOOC  | 1+1    |
|               | III & IV | UG234LC1   | Life Skill Training II: Catechism                     | 1      |
|               |          | UG234LM1   | Life Skill Training II: Moral                         |        |
|               | IV & VI  | GVAC2401-<br>GVAC24--                            | 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      |
| <b>Total</b>  |          |  | <b>14</b>   |        |

**Specific Value-added Course**

| Semester | Course Code | Title of the Course               | Credits | Hours |
|----------|-------------|-----------------------------------|---------|-------|
| I        | AU231V01    | Introduction To MS Office (Aided) | 1       | 30    |
|          | AU231V02    | MS Excel (SF II)                  | 1       | 30    |
|          | AU231V03    | Basics of Computer (Aided)        | 1       | 30    |

|     |          |  |   |    |
|-----|----------|--|---|----|
|     | AU231V04 | Professional Communication (Aided)           | 1 | 30 |
|     | AU231V05 | Practical Banking (SF I)                     | 1 | 30 |
|     | AU231V06 | Skills for Managerial Excellence (SF I)      | 1 | 30 |
| III | AU233V01 | Principles of Insurance (Aided)              | 1 | 30 |
|     | AU233V02 | Economics of Tourism (Aided)                 | 1 | 30 |
|     | AU233V03 | Creation of Flyer and Brochure (Aided)       | 1 | 30 |
|     | AU233V04 | Introduction to Goods and Service Tax (SF I) | 1 | 30 |
|     | AU233V05 | Creative Advertising (SF I)                  | 1 | 30 |
|     | AU233V06 | Knowledge Management (SF II)                 | 1 | 30 |

**Self-learning Course**

| Semester | Course Code        | Title of the Course                      | Credits |
|----------|--------------------|--|---------|
| III /V   | AU233SLI /AU235SL1 | Internet Age-marketing with Social Media | 1       |
| IV /VI   | AU234SLI /AU236SL1 | Essentials of Entrepreneurship           | 1       |

**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.

**i. 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        |
| <b>Total</b>   | <b>25</b> |

**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 2 x 6 (Internal choice)  | 12        | Part B 5 x 6 (Internal choice)  | 30         |
| Part C 2 x 12 (Internal choice) | 24        | Part C 5 x 12 (Internal choice) | 60         |
| <b>Total</b>                    | <b>40</b> | <b>Total</b>                    | <b>100</b> |

**ii. 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         |
| <b>Total</b>  | <b>25</b> |

**Question pattern**

| External Exam                      | Marks |
|------------------------------------|-------|
| Major Practical                    | 75    |
| Minor Practical / Spotters /Record |       |



|              |           |
|--------------|-----------|
| <b>Total</b> | <b>75</b> |
|--------------|-----------|

**iii. Core Research Project**Ratio of Internal and External = **25:75**

| Components                   | Marks      |
|------------------------------|------------|
| <b>Internal</b>              | 25         |
| <b>External</b>              |            |
| Core Research Project Report | 40         |
| Viva voce                    | 35         |
| <b>Total</b>                 | <b>100</b> |

**Part - IV****i. Non-major Elective, Skill Enhancement Course I & II, Foundation Course, Value Education, Professional Competency Skill**Ratio of Internal and External = **25: 75****Internal Components and Distribution of Marks**

| Components   | Marks     |
|--|-----------|
| Internal test (2) – 25 marks   | 10        |
| Quiz (2) – 20 marks  | 5         |
| Assignment: (Model Making, Exhibition, Role Play, Album, Group Activity, etc. (Minimum three items per course) | 10        |
| <b>Total</b>   | <b>25</b> |

**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 <b>Three</b> out of <b>Five</b> ) | 12        | Part B 5 x 4 (Open choice any <b>Five</b> out of <b>Eight</b> ) | 20        |
| Part C 1 x 9 (Open choice <b>One</b> out of <b>Three</b> )  | 9         | Part C 5 x 9 (Open choice any <b>Five</b> out of <b>Eight</b> ) | 45        |
| <b>Total</b>  | <b>25</b> | <b>Total</b>  | <b>75</b> |

**ii. Skill Enhancement Course III & IV****Digital Fluency**

| Components             | Marks     |
|------------------------|-----------|
| <b>Internal</b>        |           |
| Quiz (15 x 1)          | 15        |
| Lab Assessment (5 x 2) | 10        |
| <b>Total</b>           | <b>25</b> |
| <b>External</b>        |           |
| Practical (2 x 25)     | 50        |
| Procedure              | 25        |
| <b>Total</b>           | <b>75</b> |

**Fitness for Wellbeing**

| Components   | Marks     |
|--|-----------|
| <b>Internal</b>  |           |
| Quiz (15 x 1)  | 15        |
| Exercise (2 x 5)   | 10        |
| <b>Total</b>   | <b>25</b> |
| <b>External</b>  |           |
| Written Test: Part A: Open choice – 5 out of 8 questions (5 x 5) | 25        |
| Part B: Open choice – 5 out of 8 questions (5 x 10)              | 50        |
| <b>Total</b>   | <b>75</b> |

**iii. Environmental Studies****Internal Components**

| Component      | Marks     |
|----------------|-----------|
| Project Report | 15        |
| Viva voce      | 10        |
| <b>Total</b>   | <b>25</b> |

**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<br>Three out of Five) | 12        | Part B 5 x 4 (Open choice any<br>Five out of Eight) | 20        |
| Part C 1 x 9 (Open choice<br>One out of Three)  | 9         | Part C 5 x 9 (Open choice any<br>Five out of Eight) | 45        |
| <b>Total</b>                                    | <b>25</b> | <b>Total</b>  | <b>75</b> |

**iv. Internship**

| Components            | Marks      |
|-----------------------|------------|
| Industry Contribution | 50         |
| Report & Viva-voce    | 50         |
| <b>Total</b>          | <b>100</b> |

**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 Activity                    | 25        |
| <b>Total</b>                      | <b>50</b> |

**External Components**

| Component   | Marks     |
|---|-----------|
| Written Test: Open choice – 5 out of 8 questions (5 x 10) | 50        |
| <b>Total</b>  | <b>50</b> |

**ii. Skill Development Training - Certificate Course:**

| Components                 | Marks      |
|----------------------------|------------|
| Attendance & Participation | 50         |
| Skill Test                 | 50         |
| <b>Total</b>               | <b>100</b> |

**iii. Field Project:**

| Components                       | Marks      |
|----------------------------------|------------|
| Field Work                       | 50         |
| Field Project Report & Viva-voce | 50         |
| <b>Total</b>                     | <b>100</b> |

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

| Components   | Marks      |
|--------------|------------|
| Internal     | 25         |
| External     | 75         |
| <b>Total</b> | <b>100</b> |

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

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

| Component     | Marks      |
|---------------|------------|
| Attendance    | 25         |
| Participation | 75         |
| <b>Total</b>  | <b>100</b> |

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

| Components                 | Marks      |
|----------------------------|------------|
| Attendance & Participation | 50         |
| Field Project              | 50         |
| <b>Total</b>               | <b>100</b> |

**vii. Self-learning Course**

| Internal Test                        | Marks | External Exam                                | Marks     |
|--------------------------------------|-------|--|-----------|
| 5 x 5 (Open choice – any 5 out of 8) | 25    | Part A 5 x 5 (Open choice – any 5 out of 8)  | 25        |
|                                      |       | Part B 5 x 10 (Open choice – any 5 out of 8) | 50        |
| <b>Total</b>                         | 25    | <b>Total</b>                                 | <b>75</b> |

**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 Part | Lower Order Thinking |   |   |    |   |   |    |   |   | Higher order thinking |   |   | Total number of questions |
|-----------|-----------------|----------------------|---|---|----|---|---|----|---|---|-----------------------|---|---|---------------------------|
|           |                 | K1                   |   |   | K2 |   |   | K3 |   |   | K4, K5, K6            |   |   |                           |
|           |                 | A                    | B | C | A  | B | C | A  | B | C | A                     | B | C |                           |
| I UG      | Internal        | 2                    | 1 | - | 1  | 1 | 1 | 1  | - | 1 | -                     | - | - | <b>8</b>                  |
|           | External        | 5                    | 2 | 1 | 3  | 2 | 2 | 2  | 1 | 2 | -                     | - | - | <b>20</b>                 |
| II UG     | Internal        | 1                    | 1 | - | 1  | 1 | 1 | 1  | - | 1 | 1                     | - | - | <b>8</b>                  |
|           | External        | 5                    | 1 | 1 | 4  | 1 | 1 | -  | 3 | 1 | 1                     | - | 2 | <b>20</b>                 |
| III UG    | Internal        | 1                    | - | - | 1  | - | 1 | 1  | 1 | 1 | 1                     | 1 | - | <b>8</b>                  |
|           | External        | 5                    | 1 | 1 | 4  | 1 | 1 | -  | 3 | 1 | 1                     | - | 2 | <b>20</b>                 |

The levels of assessment are flexible and it should assess the cognitive levels and outcome attainment.

**Evaluation**

i. The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points.

- ii. 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.
- iii. There shall be examinations at the end of each semester, for odd semesters in October/November; for even semesters in April/ May.
- iv. 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.
- v. Viva-voce: Each project group shall be required to appear for Viva -voce examination in defence of the project.
- vi. 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:

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

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

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   | <b>K1</b> |
| 2.  | apply the knowledge in preparing accounts of sole trading concerns   | <b>K3</b> |
| 3.  | apply the various methods of providing depreciation  | <b>K3</b> |
| 4.  | interpret the methods of calculating profit  | <b>K2</b> |
| 5.  | identify the accounting treatment regarding royalty accounts and claims from insurance companies in case of loss of stock. | <b>K3</b> |

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

| Units      | Contents   | No. of Hours |
|------------|--|--------------|
| <b>I</b>   | <b>Fundamentals of Financial Accounting</b><br>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.   | <b>15</b>    |
| <b>II</b>  | <b>Final Accounts</b><br>Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.  | <b>15</b>    |
| <b>III</b> | <b>Depreciation and Bills of Exchange</b><br>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 .<br><b>Bills of Exchange</b><br>Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation. | <b>15</b>    |
| <b>IV</b>  | <b>Accounting from Incomplete Records</b><br>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.   | <b>15</b>    |
| <b>V</b>   | <b>Royalty and Insurance of Claims</b><br>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)   | <b>15</b>    |
|            | <b>Total</b>   | <b>75</b>    |

|                   |   |
|-------------------|---|
| <b>Self-study</b> | Depreciation - Meaning – Objectives – Accounting Treatments - Types<br>- Straight Line Method – Diminishing Balance method. |
|-------------------|---|

**Textbooks**

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, (2018<sup>th</sup> 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/mesharma1/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      |
|----------------|-----------|-----------|------------|-----------|------------|-----------|------------|-----------|-----------|------------|-----------|-----------|
| <b>CO1</b>     | 2         | 3         | 2          | 2         | 2          | 3         | 3          | 2         | 2         | 2          | 2         | 2         |
| <b>CO2</b>     | 2         | 3         | 3          | 2         | 3          | 3         | 2          | 2         | 2         | 3          | 2         | 2         |
| <b>CO3</b>     | 2         | 3         | 3          | 2         | 2          | 3         | 2          | 2         | 2         | 2          | 2         | 2         |
| <b>CO4</b>     | 2         | 3         | 2          | 2         | 2          | 3         | 2          | 2         | 2         | 2          | 2         | 2         |
| <b>CO5</b>     | 2         | 3         | 3          | 2         | 3          | 3         | 2          | 2         | 2         | 3          | 2         | 2         |
| <b>TOTAL</b>   | <b>10</b> | <b>15</b> | <b>13</b>  | <b>10</b> | <b>12</b>  | <b>15</b> | <b>11</b>  | <b>10</b> | <b>10</b> | <b>12</b>  | <b>10</b> | <b>10</b> |
| <b>AVERAGE</b> | <b>2</b>  | <b>3</b>  | <b>2.6</b> | <b>2</b>  | <b>2.4</b> | <b>3</b>  | <b>2.2</b> | <b>2</b>  | <b>2</b>  | <b>2.4</b> | <b>2</b>  | <b>2</b>  |

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.         | <b>K1</b> |
| 2.   | understand the process of planning and decision making in an organization.        | <b>K2</b> |
| 3.   | understand the principles of authority and responsibility of an organization.     | <b>K2</b> |
| 4.   | apply the various methods of performance appraisal                                | <b>K3</b> |
| 5.   | demonstrate the notion of directing, co-ordination and control in the management. | <b>K3</b> |

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

| Units      | Contents   | No. of Hours |
|------------|--|--------------|
| <b>I</b>   | <b>Introduction to Management</b><br>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. | <b>12</b>    |
| <b>II</b>  | <b>Planning</b><br>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.   | <b>15</b>    |
| <b>III</b> | <b>Organizing</b><br>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  | <b>15</b>    |
| <b>IV</b>  | <b>Staffing</b><br>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].                             | <b>15</b>    |



|          |  |           |
|----------|--|-----------|
| <b>V</b> | <p><b>Directing</b><br/>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><b>Co-ordination and Control</b><br/>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> | <b>18</b> |
|          | <b>Total</b>   | <b>75</b> |

|                   |   |
|-------------------|---|
| <b>Self-study</b> | Staffing -Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure |
|-------------------|---|

**Textbooks**

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.

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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      |
|----------------|-----------|-----------|-----------|-----------|------------|-----------|-----------|------------|-----------|-----------|------------|-----------|
| <b>CO1</b>     | 3         | 3         | 3         | 2         | 2          | 2         | 2         | 2          | 3         | 3         | 2          | 2         |
| <b>CO2</b>     | 3         | 3         | 3         | 2         | 2          | 2         | 2         | 2          | 3         | 3         | 3          | 2         |
| <b>CO3</b>     | 3         | 3         | 3         | 2         | 3          | 2         | 2         | 3          | 3         | 3         | 2          | 2         |
| <b>CO4</b>     | 3         | 3         | 3         | 2         | 2          | 2         | 2         | 2          | 3         | 3         | 2          | 2         |
| <b>CO5</b>     | 3         | 3         | 3         | 2         | 3          | 2         | 2         | 2          | 3         | 3         | 3          | 2         |
| <b>TOTAL</b>   | <b>15</b> | <b>15</b> | <b>15</b> | <b>10</b> | <b>12</b>  | <b>10</b> | <b>10</b> | <b>11</b>  | <b>15</b> | <b>15</b> | <b>12</b>  | <b>10</b> |
| <b>AVERAGE</b> | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>2</b>  | <b>2.4</b> | <b>2</b>  | <b>2</b>  | <b>2.2</b> | <b>3</b>  | <b>3</b>  | <b>2.4</b> | <b>2</b>  |

**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**

- To make the students aware of various types of business correspondence
- 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.                                    | <b>K1</b> |
| 2.   | exposed to effective business letter  | <b>K3</b> |
| 3.   | interpret the concept of various correspondences.   | <b>K2</b> |
| 4.   | discuss the secretarial correspondence like agenda, minutes and various business reports. | <b>K2</b> |
| 5.   | acquire the skill of preparing an effective resume  | <b>K3</b> |

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

| Units      | Contents   | No. of Hours |
|------------|--|--------------|
| <b>I</b>   | <b>Introduction to Business Communication</b><br>Definition – Meaning – Importance of Effective Communication -Modern Communication Methods – Barriers to Communication -E-Communication - Business Letters: Need - Functions –Essentials of Effective Business Letters – Layout   | <b>12</b>    |
| <b>II</b>  | <b>Trade Enquiries</b><br>Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters  | <b>12</b>    |
| <b>III</b> | <b>Banking Correspondence</b><br>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 | <b>12</b>    |
| <b>IV</b>  | <b>Secretarial Correspondence</b><br>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  | <b>12</b>    |
| <b>V</b>   | <b>Application Letters</b><br>Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech.  | <b>12</b>    |
|            | <b>Total</b>   | <b>60</b>    |

|                   |  |
|-------------------|--|
| <b>Self-study</b> | Public Speech – Characteristics of a Good Speech |
|-------------------|--|

**Textbooks**

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) Sultan Chand & Sons, New Delhi.
5. Ramesh M. S., Pattenshetty 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/Aglaiacconnect/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      |
|----------------|-----------|-----------|------------|------------|------------|-----------|-----------|-----------|-----------|------------|-----------|-----------|
| <b>CO1</b>     | 3         | 2         | 2          | 2          | 2          | 2         | 2         | 2         | 1         | 2          | 2         | 2         |
| <b>CO2</b>     | 3         | 2         | 3          | 3          | 2          | 2         | 2         | 2         | 2         | 3          | 2         | 2         |
| <b>CO3</b>     | 3         | 2         | 3          | 3          | 2          | 2         | 2         | 2         | 2         | 2          | 2         | 2         |
| <b>CO4</b>     | 3         | 2         | 2          | 3          | 2          | 2         | 2         | 2         | 2         | 2          | 2         | 2         |
| <b>CO5</b>     | 3         | 2         | 3          | 3          | 2          | 2         | 2         | 2         | 2         | 3          | 2         | 2         |
| <b>TOTAL</b>   | <b>15</b> | <b>10</b> | <b>13</b>  | <b>14</b>  | <b>11</b>  | <b>10</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>12</b>  | <b>10</b> | <b>10</b> |
| <b>AVERAGE</b> | <b>3</b>  | <b>2</b>  | <b>2.6</b> | <b>2.8</b> | <b>2.2</b> | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>2.4</b> | <b>2</b>  | <b>2</b>  |

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/ *AU241NM1 | 2 | - | - | - | 2       | 2           | 30          | 25    | 75       | 100   |

\*For B.Com (Self-financing )

**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                 | <b>K2</b> |
| 2.   | identify and prepare various subsidiary books.      | <b>K3</b> |
| 3.   | prepare error free trial balance.                   | <b>K1</b> |
| 4.   | prepare journal entries and prepare ledger accounts | <b>K1</b> |
| 5.   | familiarize the procedure relating to trial balance | <b>K2</b> |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Introduction to Accounting</b><br>Meaning-Definition-Objectives-Limitations –Accounting Concepts and Accounting Conventions -Accounting Principles.  | <b>6</b>     |
| <b>II</b>  | <b>Double Entry System</b><br>Important Terminologies- Double Entry System -Features-Advantages   | <b>6</b>     |
| <b>III</b> | <b>Procedure for Journal and Ledger</b><br>Journal and Ledger – Meaning – Procedure for Journal and Ledger - Passing Journal Entries – Preparing and Balancing Ledger Accounts-Difference between journal and Ledger. | <b>6</b>     |
| <b>IV</b>  | <b>Subsidiary Books</b><br>Subsidiary Books – Purchase Book, Sales Book, Purchase Returns Book, Sales Returns Book, Cash Book   | <b>6</b>     |
| <b>V</b>   | <b>Trial Balance</b><br>Trial Balance – Meaning – Features and objectives – Preparation of Trial Balance  | <b>6</b>     |
|            | <b>Total</b>  | <b>30</b>    |

|                   |                         |
|-------------------|-------------------------|
| <b>Self-study</b> | Important Terminologies |
|-------------------|-------------------------|

**Textbook**

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(3<sup>rd</sup> edition). S.Chand & Company. New Delhi
2. Jain, S.P., Narang, K.L. 2010.Advanced Accountancy – I. (16<sup>th</sup> edition). Kalyani Publishers. NewDelhi

3. Reddy, T.S., Murthy, A. 2016. Advanced Accountancy - Volume 1. (2<sup>nd</sup> edition). Margham Publications. Chennai.
4. Sudhakar, V. Anbalagan, M. & Jeyalakshmi, K. 2009. Fundamentals of Financial Accounting. (1<sup>st</sup> edition). S. Chand & Company. New Delhi.
5. Wilson, M. 2012. Advanced Accountancy. (2<sup>nd</sup> edition). Chennai

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

|                | PO1       | PO2       | PO3       | PO4       | PO5       | PO6       | PO7       | PSO1      | PSO2      | PSO3      | PSO4      | PSO5      |
|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>CO1</b>     | 3         | 2         | 3         | 2         | 2         | 2         | 2         | 3         | 3         | 2         | 2         | 2         |
| <b>CO2</b>     | 3         | 2         | 3         | 2         | 2         | 2         | 2         | 3         | 3         | 2         | 2         | 2         |
| <b>CO3</b>     | 3         | 2         | 3         | 2         | 2         | 2         | 2         | 3         | 3         | 2         | 2         | 2         |
| <b>CO4</b>     | 3         | 2         | 3         | 2         | 2         | 2         | 2         | 3         | 3         | 2         | 2         | 2         |
| <b>CO5</b>     | 3         | 2         | 3         | 2         | 2         | 2         | 2         | 3         | 3         | 2         | 2         | 2         |
| <b>TOTAL</b>   | <b>15</b> | <b>10</b> | <b>15</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>15</b> | <b>15</b> | <b>10</b> | <b>10</b> | <b>10</b> |
| <b>AVERAGE</b> | <b>3</b>  | <b>2</b>  | <b>3</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>3</b>  | <b>3</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  |

3 – Strong, 2- Medium, 1- Low

**SEMESTER I**  
**FOUNDATION COURSE: FUNDAMENTALS OF BUSINESS STUDIES**

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

**Pre-requisite**

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                                 | <b>K1</b> |
| 2.   | make the students familiar with the basic concepts of commerce  | <b>K2</b> |
| 3.   | encourage and motivate the students for the commerce Education.   | <b>K3</b> |
| 4.   | build confidence and get strengthened in the transition period from school education to college education | <b>K3</b> |
| 5.   | assess their knowledge and skills needed for successful graduation  | <b>K3</b> |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Commerce</b> -Introduction Definition of Commerce -Importance's of Commerce - Meaning of barter system --business-industry-trade-hindrances of trade- branches of Commerce.  | <b>6</b>     |
| <b>II</b>  | <b>Accounting</b> – 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.  | <b>6</b>     |
| <b>III</b> | <b>Marketing and Advertising</b> - 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.   | <b>6</b>     |
| <b>IV</b>  | <b>Auditing &amp; Entrepreneurial Development</b> – 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 | <b>6</b>     |
|            | <b>Income Tax Law and Practice</b> - Tax history -Types -Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and  |              |

|   |  |           |
|---|--|-----------|
| V | Administration-Slab Rate -Filing of Returns-Residential Status | 6         |
|   | <b>Total</b>   | <b>30</b> |

|                   |  |
|-------------------|--|
| <b>Self-Study</b> | Marketing and Advertising - Meaning of Marketing-Definition-Functions of Marketing |
|-------------------|--|

**Textbook**

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

**Reference Books**

1. Stephen J. Skripak, 2023 (4<sup>th</sup> Edition) Fundamentals of Business – Virginia Tech
2. Mandal s.K Fundamentals of Business: Principles and Practice 2008 (4<sup>th</sup> Edition) Published by Jaico Publishing House
3. Bhushan Y K 2016 (20<sup>th</sup> Edition) Fundamentals of Business Organisation & Management Published by Sultan Chand & Sons
4. Marlon Dumas , Marcello La Rosa 2018 (2<sup>nd</sup> Edition) Fundamentals of Business Process Management published by springer
5. Gupta and Meenakshi 2009 (5<sup>th</sup> 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](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       |
|----------------|-----------|-----------|-----------|-----------|------------|------------|-----------|-----------|------------|------------|------------|------------|
| <b>CO1</b>     | 3         | 2         | 3         | 3         | 2          | 3          | 2         | 3         | 2          | 2          | 3          | 3          |
| <b>CO2</b>     | 3         | 2         | 3         | 3         | 3          | 2          | 2         | 3         | 2          | 2          | 3          | 2          |
| <b>CO3</b>     | 3         | 2         | 3         | 3         | 3          | 2          | 2         | 3         | 3          | 3          | 3          | 3          |
| <b>CO4</b>     | 3         | 2         | 3         | 3         | 2          | 2          | 2         | 3         | 3          | 2          | 2          | 2          |
| <b>CO5</b>     | 3         | 2         | 3         | 3         | 3          | 2          | 2         | 3         | 3          | 3          | 3          | 2          |
| <b>TOTAL</b>   | <b>15</b> | <b>10</b> | <b>15</b> | <b>15</b> | <b>13</b>  | <b>11</b>  | <b>10</b> | <b>15</b> | <b>13</b>  | <b>12</b>  | <b>14</b>  | <b>12</b>  |
| <b>AVERAGE</b> | <b>3</b>  | <b>2</b>  | <b>3</b>  | <b>3</b>  | <b>2.6</b> | <b>2.2</b> | <b>2</b>  | <b>3</b>  | <b>2.6</b> | <b>2.4</b> | <b>2.8</b> | <b>2.4</b> |

3 – Strong, 2- Medium, 1- Low

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

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU231V01    | 2 | - | - | - | 1       | 2           | 30          | 25    | 75       | 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  | <b>K1</b> |
| 2.   | understand the process of inserting graphics, pictures, and table of contents  | <b>K2</b> |
| 3.   | perform basic editing functions, formatting text, copy and moving objects and text.  | <b>K3</b> |
| 4.   | use design layouts and templates for presentations   | <b>K3</b> |
| 5.   | proficient in using Windows, Word Processing Applications, Spreadsheet Applications, Database Applications and Presentation Graphics Applications. | <b>K3</b> |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>MS Windows, Computer Basics</b><br>Computer Basic, Creating Folder, Paint, Directories, input units, Output unit , Central Processing Units, what is hard ware, what is software , Windows short cut keys. | <b>6</b>     |
| <b>II</b>  | <b>Creating a Document</b><br>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.                        | <b>6</b>     |
| <b>III</b> | <b>Format Text, Paragraphs, and Sections</b><br>Insert Text and Paragraphs , Find and replace text , Cut, copy and paste text , Replace text by using AutoCorrect , Insert special characters.                | <b>6</b>     |
| <b>IV</b>  | <b>Create Tables and Lists</b><br>Convert text to tables , convert tables to text , Create a table by specifying rows and columns ,Apply table styles.  | <b>6</b>     |
| <b>V</b>   | <b>Insert and Format Graphic Element</b><br>Insert shapes, insert pictures , insert a screen shot or screen clipping , Insert text boxes.   | <b>6</b>     |
|            | <b>Total</b>  | <b>30</b>    |

**Textbook**

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

**Reference Books**

1. Bittu Kumar, 2018, *Mastering MS Office*, V & S Publishers.
2. James Bernstein, 2020, *Google Meet Made Easy*, e-book, Amazon.
3. Zeldman, Jeffrey, 2005, *Web Standards Design Guide*, Charles River Media.
4. Rajaraman, Neeharika Adabala.V, 2014, *Computer Fundamentals*, PHI Learning Pvt. Ltd..
5. Ram, B., *Computer Fundamentals*, (4th Edition) Architecture & Organization New Age.



**Web Resources**

1. <https://www.w3schools.com/html/>
2. <https://www.khanacademy.org/computing>
3. <https://www.geeksforgeeks.org/data-structures/>
4. <https://www.codecademy.com/learn/learn-python>
5. <https://stackoverflow.com/>

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

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

3 – Strong, 2- Medium, 1- Low

**SEMESTER I**  
**SPECIFIC VALUE-ADDED COURSE: MS EXCEL**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU231V02    | 2 | - | - | - | 1       | 2           | 30          | 25    | 75       | 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              | <b>K1</b> |
| 2.  | understand the need and use of using Excel templates.                               | <b>K2</b> |
| 3.  | secure information in an Excel workbook   | <b>K3</b> |
| 4.  | gain working knowledge of organizing and displaying large amounts and complex data. | <b>K3</b> |
| 5.  | use clip art to enhance ideas and information in Excel worksheets                   | <b>K3</b> |

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

| Units      | Contents   | No. of Hours |
|------------|--|--------------|
| <b>I</b>   | <b>The Excel environment</b><br>Navigating a worksheet, Spreadsheet terminology, Getting help.   | <b>6</b>     |
| <b>II</b>  | <b>Entering and editing data</b><br>Entering and editing text and values, Entering, and editing formulas, Saving, and updating workbooks.              | <b>6</b>     |
| <b>III</b> | <b>Modifying a worksheet</b><br>Moving and copying data, Moving and copying formulas, Inserting and deleting ranges, rows, and columns, Cell comments. | <b>6</b>     |
| <b>IV</b>  | <b>Using functions</b><br>Entering functions, AutoSum, Other common functions.   | <b>6</b>     |
| <b>V</b>   | <b>Formatting</b><br>Text formatting, Row and column, formatting, Number formatting, Conditional formatting, Additional formatting options.            | <b>6</b>     |
|            | <b>Total</b>   | <b>30</b>    |

**Textbook**

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

**Reference Books**

1. Bittu Kumar, 2018, *Mastering MS Office*, V & S Publishers.
2. James Bernstein, 2020, *Google Meet Made Easy*, e-book, Amazon.
3. Zeldman, Jeffrey, 2005, *Web Standards Design Guide*, Charles River Media.
4. Rajaraman, Neeharika Adabala.V, 2014, *Computer Fundamentals*, PHI Learning Pvt. Ltd..
5. Ram, B., *Computer Fundamentals*, (4th Edition) Architecture & Organization New Age

**Web Resources**

1. <https://www.w3schools.com/html/>
2. <https://www.khanacademy.org/computing>
3. <https://www.geeksforgeeks.org/data-structures/>
4. <https://www.codecademy.com/learn/learn-python>
5. <https://stackoverflow.com/>

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

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

3 – Strong, 2- Medium, 1- Low

**SEMESTER I**  
**SPECIFIC VALUE-ADDED COURSE: BASICS OF COMPUTER**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU231V03    | 2 | - | - | - | 1       | 2           | 30          | 25    | 75       | 100   |

**Pre-requisite:** Should have interest to learn about Computer

**Learning Objectives:**

1. To enable the students to acquire knowledge in basics of computer.
2. To have a knowledge on various applications of computer.

**Course Outcomes**

| On the successful completion of the course, student will be able to: |   |           |
|--|---|-----------|
| 1  | understand the basics of computer             | <b>K1</b> |
| 2  | understand the working principles of computer | <b>K2</b> |
| 3  | remember the types of memory.                 | <b>K3</b> |
| 4  | understand the components of CPU              | <b>K5</b> |
| 5  | familiarize in using data communication       | <b>K4</b> |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Computer Basics</b><br>Introduction to Computer: Definition - History & Generation of Computer - Applications of Computer – Advantages of Computer – Terms related to Computer - Characteristics of Computer: Speed, Storage, Versatility and Diligence – Hardware & Software.   | <b>6</b>     |
| <b>II</b>  | <b>Block Diagram and Working Principle of Computer</b><br>Types of Computer: On the Basis of Working - Analog, Digital & Hybrid, On the Basis of Size - Main frame, Mini Computer, Super Computer, Work station, Micro Computer, Desktop Computer, Laptop Computer, Palmtop Computer; On the basis of Processor – XT, AT & Pentium (i3, i5, i7) | <b>6</b>     |
| <b>III</b> | <b>Memory</b><br>Units, Representation, Types - Primary memory: RAM, ROM, PROM, EPROM, EEPROM, DDR Secondary memory: Hard disk, CD, DVD, Blue ray Disc, Pen Drive Magnetic tape & Zip disk  | <b>6</b>     |
| <b>IV</b>  | <b>Central Processing Unit</b><br>Components of CPU - Mother board, Hard disk, RAM, ROM, Processor, SMPS & Connecting wire - Graphics Card, Sound Card, Network Card  | <b>6</b>     |
| <b>V</b>   | <b>Modem</b><br>Input, Output devices: Keyboard, Mouse, Scanner, Digital Camera, Joystick, Pen drive, Monitor, Printer, Plotter – Connecting port – Serial, parallel – USB port. Computer Networks: Data Communications –Types of Computer Networks – Local Area Networks & Wide Area Networks  | <b>6</b>     |
|            | <b>Total</b>  | <b>30</b>    |

|                   |                                       |
|-------------------|---------------------------------------|
| <b>Self-study</b> | Components of Central Processing Unit |
|-------------------|---------------------------------------|

**Textbooks**

1. Kevin Pitch, 2022, *Microsoft Office 365 for Beginners*,
2. Anto Hepzie Bai. J & S.J.Jenepha Mary, *Microsoft Office 2007*, Nanjil Offset, Nagercoil.

**Reference Books**

1. Rajaraman, Neeharika Adabala.V, 2014, *Computer Fundamentals*, PHI Learning Pvt. Ltd..
2. Ram, B., *Computer Fundamentals*, (4th Edition) Architecture & Organization New Age
3. Sinha, P. K , *Computer Fundamentals: Concepts, Systems & Applications*,(Edition) BPB
4. Faithe Wempen, 2015, *Computing Fundamentals: Introduction to Computers*,(Edition)Sybex.
5. Downey, A. B, 2015. *Think Python: How to think like a computer scientist* (2nd Edition). O'Reilly Media.

**Web Resources:**

1. <https://www.w3schools.com/html/>
2. <https://www.khanacademy.org/computing>
3. <https://www.geeksforgeeks.org/data-structures/>
4. <https://www.codecademy.com/learn/learn-python>
5. <https://stackoverflow.com/>

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

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

3 – Strong, 2- Medium, 1- Low

**SEMESTER I**  
**SPECIFIC VALUE-ADDED COURSE: PROFESSIONAL COMMUNICATION**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU231V04    | 2 | - | - | - | 1       | 2           | 30          | 25    | 75       | 100   |

**Pre-requisite:**

Students should have basic knowledge in communication.

**Learning Objectives:**

1. To introduce students the effective ways of improving communication skills
2. To recognize the importance of improving one's self image.

**Course Outcomes**

| On the successful completion of the course, student will be able to: |  |                    |
|--|--|--------------------|
| 1.   | understand the impact of communication.                  | <b>K1 &amp; K2</b> |
| 2.   | remember the tips to handle the fear of public speaking. | <b>K2</b>          |
| 3.   | apply the ways to make first impression.                 | <b>K3</b>          |
| 4.   | evaluate the ways to manage emotional intelligence       | <b>K3 &amp; K4</b> |
| 5.   | apply the neuro marketing for success in life.           | <b>K5</b>          |

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

| Units      | Contents   | No. of Hours |
|------------|--|--------------|
| <b>I</b>   | <b>Communication Skills</b><br>Communication- Importance- Avoiding Miscommunication- 7 C's of Communication- Do's and Dont's of Communication                                    | <b>6</b>     |
| <b>II</b>  | <b>Public Speaking</b><br>Concept-Dealing with lack of confidence- Tips to tackle fear of public speaking. Becoming a confident public speaker.                                  | <b>6</b>     |
| <b>III</b> | <b>Self-Image Management</b><br>Parts-Types-Effects-Self-image and First impression- Factors that affect one's self-image-Ways to make the best first impression.                | <b>6</b>     |
| <b>IV</b>  | <b>Emotional Intelligence</b><br>Essentials- Components- Applying Emotional intelligence at home and work-Ways to improve emotional intelligence.                                | <b>6</b>     |
| <b>V</b>   | <b>Neuro marketing: The art of promoting yourself</b><br>Concept- Steps to use neuro marketing for life success-Ways to recognize and capitalize on opportunities before others. | <b>6</b>     |
|            | <b>Total</b>   | <b>30</b>    |

|                   |                 |
|-------------------|-----------------|
| <b>Self-study</b> | Public speaking |
|-------------------|-----------------|

**Textbooks**

1. Francis Peter S.J, 2012, *Soft Skills and Professional Communication*, (Edition)Tata McGraw Hill Education Private Limited,Chennai.
2. Jain, V.K. & Omprakash Biyani. 2014, *Business Communication*.(1<sup>st</sup> Edition).S.Chand &Company Pvt. Ltd, New Delhi.

**Reference Books**

1. Sundar K & Kumara Raj A. 2012, *Business Communication*.( 1st Edition).Vijay Nicole Imprints Private Limited, Chennai.
2. Pillai, R.S.N. & Bagavathy. 2013, *Modern Commercial Correspondence*. (5<sup>th</sup> Edition), S.Chand &Company Pvt. Ltd. New Delhi.
3. Varinder Kumar & Bodh Raj. 2010, *Managerial Communication*. (5th Edition).: Kalyani Publishers, New Delhi.

4. Premavathy, N. 2010, *Business communication & Correspondence*. (3rd Edition). Chennai: Sri Vighnesh Graphics, Chennai.
5. Shirely Taylor & Chandra, V. 2013, *Communication for Business*. (4th Edition). Dorling Kindersely (India) Pvt.Ltd, Noida

#### 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://backup.pondiuni.edu.in/storage/dde/downloads/ibiv\\_ftp.pdf](https://backup.pondiuni.edu.in/storage/dde/downloads/ibiv_ftp.pdf)
5. <http://www.sze.hu/~gjudit/Exportszerzodesek/Handbook%20of%20international%20de.pdf>

#### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

|                | PO1       | PO2       | PO3       | PO4       | PO5       | PO6       | PO7       | PSO1      | PSO2      | PSO3      | PSO4      | PSO5      |
|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>CO1</b>     | 3         | 3         | 3         | 2         | 3         | 2         | 2         | 2         | 3         | 2         | 2         | 3         |
| <b>CO2</b>     | 3         | 3         | 3         | 2         | 3         | 2         | 2         | 2         | 3         | 2         | 2         | 3         |
| <b>CO3</b>     | 3         | 3         | 3         | 2         | 3         | 2         | 2         | 2         | 3         | 2         | 2         | 3         |
| <b>CO4</b>     | 3         | 3         | 3         | 2         | 3         | 2         | 2         | 2         | 3         | 2         | 2         | 3         |
| <b>CO5</b>     | 3         | 3         | 3         | 2         | 3         | 2         | 2         | 2         | 3         | 2         | 2         | 3         |
| <b>TOTAL</b>   | <b>15</b> | <b>15</b> | <b>15</b> | <b>10</b> | <b>15</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>15</b> | <b>10</b> | <b>10</b> | <b>15</b> |
| <b>AVERAGE</b> | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>2</b>  | <b>3</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>3</b>  | <b>2</b>  | <b>2</b>  | <b>3</b>  |

3 – Strong, 2- Medium, 1- Low

**SEMESTER I**  
**SPECIFIC VALUE-ADDED COURSE: PRACTICAL BANKING**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU231V05    | 2 | - | - | - | 1       | 2           | 30          | 25    | 75       | 100   |

**Pre-requisite:** Students should have basic knowledge about Commerce

**Learning Objectives:**

1. To develop the basic knowledge about the working and functions of banking.
2. To develop an understanding of the important banking concepts.

**Course Outcomes**

| On the successful completion of the course, students will be able to: |  |           |
|---|--|-----------|
| 1.  | understand the history of banking in India                       | <b>K1</b> |
| 2.  | analyse the principles of commercial banks                       | <b>K4</b> |
| 3.  | understand the types of deposits and credits                     | <b>K2</b> |
| 4.  | evaluate the functions of Reserve Banks                          | <b>K5</b> |
| 5.  | practice modern banking techniques in business and personal life | <b>K3</b> |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Banking structure and theories.</b><br>Banking – definition – history of banking in India- bank nationalization- structure of banking in India- RBI and its function- monetary policy    | <b>6</b>     |
| <b>II</b>  | <b>Introduction to practical banking.</b><br>Commercial banks- functions of commercial banks- principles of commercial banking- credit creation by commercial banks-                        | <b>6</b>     |
| <b>III</b> | <b>Deposits and Credits</b><br>Types of deposits and credits- banker customer relationships bankers rights and obligations- negotiable instruments- BOE-PN- Cheque - endorsing and crossing | <b>6</b>     |
| <b>IV</b>  | <b>Reserve Bank of India</b><br>Introduction-Organisation of RBI-Departments-Functions  | <b>6</b>     |
| <b>V</b>   | <b>Recent trends and innovations in banking</b><br>ATM – CDM- EFT- NET banking- NEFT- RTGS- IMPS- UPI- Core banking- cheque truncation system- credit and debit cards- KYC- MICR cheque     | <b>6</b>     |
|            | <b>Total</b>  | <b>30</b>    |

|                   |                 |
|-------------------|-----------------|
| <b>Self-study</b> | ATM,NET banking |
|-------------------|-----------------|

**Text Books**

1. Sundaram, S.M, 2014, *Banking Theory Law and Practice*, (2<sup>nd</sup> Edition) Sree Meenakshi Publications, Karaikudi.
2. Gordon E & Natarajan K. 2016, *Banking Theory Law and Practice*. (25<sup>th</sup> Edition). Himalaya Publishing House, Chennai.

**Reference Books**

1. Leela V. 2019, *Banking*. (1st Edition). Charulatha Publications, Chennai.
2. Maheswari, S.N. & Maheswari, S.K. 2008, *Banking Theory Law and Practice*. (2<sup>nd</sup> Edition). Chennai: Kalyani Publishers.
3. Gurusamy, S. 2014, *Banking Theory Law and Practice*. (3rd Edition). Himalaya Publishing House, Chennai.



4. Sundaram, S.M. 2014, *Banking Theory Law and Practice*. (9th Edition). Sree Meenakshi Publications, Karaikudi.
5. Radhaswamy, M & Varudavan, S.V. 1985, *A Text Book of Banking*. (3rd Edition).S. Chand & Company Ltd, New Delhi.

#### Web Resources

1. Banking Theory Law and Practice - [PDF Document] (vdocument.in)
2. Investment policy of Commercial Banks - Notes Study
3. <https://bankingblog.accenture.com/wp-content/uploads/4>.
4. <https://www.indianeconomy.net/splclassroom/structure-of-commercial>
5. Bank Reserve Management (iedunote.com)

#### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

|                | PO1       | PO2       | PO3       | PO4       | PO5       | PO6       | PO7       | PSO1       | PSO2      | PSO3      | PSO4      | PSO5      |
|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|
| <b>CO1</b>     | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 2          | 3         | 3         | 3         | 3         |
| <b>CO2</b>     | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 2          | 3         | 3         | 3         | 3         |
| <b>CO3</b>     | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 2          | 3         | 3         | 3         | 3         |
| <b>CO4</b>     | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 3          | 3         | 3         | 3         | 3         |
| <b>CO5</b>     | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 3          | 3         | 3         | 3         | 3         |
| <b>TOTAL</b>   | <b>10</b> | <b>10</b> | <b>15</b> | <b>15</b> | <b>15</b> | <b>15</b> | <b>15</b> | <b>12</b>  | <b>15</b> | <b>15</b> | <b>15</b> | <b>15</b> |
| <b>AVERAGE</b> | <b>2</b>  | <b>2</b>  | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>2.4</b> | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>3</b>  |

3 – Strong, 2- Medium, 1- Low

**SEMESTER I****SPECIFIC VALUE-ADDED COURSE: SKILLS FOR MANAGERIAL EXCELLENCE**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU231V06    | 2 | - | - | - | 1       | 2           | 30          | 25    | 75       | 100   |

**Pre-requisite:** Students should have basic knowledge about Commerce

**Learning Objectives**

1. To educate students with soft skills and develop their personality.
2. To help students to bring out their hidden strengths, capabilities and knowledge which equip them to excel in real work environment and corporate life.

**Course Outcomes**

| On the successful completion of the course, students will be able to: |   |           |
|---|---|-----------|
| 1   | understand the importance for developing of personality development | <b>K2</b> |
| 2   | analyze the major concepts of negotiation skills                    | <b>K4</b> |
| 3   | evaluate the preparatory steps for job interviews                   | <b>K5</b> |
| 4   | examine the source and ways to cope with stress                     | <b>K4</b> |
| 5   | apply the creativity for nurturing hobbies at work                  | <b>K3</b> |

**K2- Understand; K3-Apply; K4 –Analyze K5 - Evaluate**

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Personality Development</b><br>Knowing Yourself - Positive Thinking - Johari's Window - Communication Skills, Non-verbal Communication, Physical Fitness   | <b>6</b>     |
| <b>II</b>  | <b>Negotiation Skills</b><br>Introduction to Negotiation - Major Negotiation Concepts - Negotiation Styles  | <b>6</b>     |
| <b>III</b> | <b>Job Interview</b><br>Introduction - Importance of Resume - Definition of Interview - Background Information - Types of Interviews - Preparatory Steps for Job Interviews – FAQ during Interviews | <b>6</b>     |
| <b>IV</b>  | <b>Stress And Time Management</b><br>Stress - Sources of Stress - Ways to Cope with Stress  | <b>6</b>     |
| <b>V</b>   | <b>Creativity at Workplace</b><br>Introduction - Current Workplaces – Creativity - Nurturing Hobbies at Work - The Six Thinking Hat Method.   | <b>6</b>     |
|            | <b>Total</b>  | <b>30</b>    |

|                   |                |
|-------------------|----------------|
| <b>Self-study</b> | Job interviews |
|-------------------|----------------|

**Textbooks**

1. Robbins, S. P., Coulter, M., & DeCenzo, D. A. 2019. *Fundamentals of Management* (11th Edition). Pearson.
2. Lussier, R. N., & Achua, C. F. 2018, *Leadership: Theory, Application, & Skill development* (6th Edition). Cengage Learning.

**Reference Books**

1. Gajendra S. Chauhan, Sangeeta Sharma, (2015) *Soft Skills: an Integrated Approach to Maximise Personality*, (5<sup>th</sup> Edition)Wiley India
2. Barun K. Mitra, 2023. *Personality Development and Soft Skills*, (2<sup>nd</sup> Edition) Oxford Press
3. Shalini Kalia, Shailja Agrawal, 2015. *Business Communication*, (2<sup>nd</sup> Edition) Wiley India
4. Rao.M.S, 2013. *Soft Skills - Enhancing Employability*, (5<sup>th</sup> Edition) I. K. International.
5. Sherfield, 2011. *Cornerstone: Developing Soft Skills*, (4<sup>th</sup> Edition) Pearson India.

**Web Resources**

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>
4. [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)
5. [www.businesscasestudies.co.uk](http://www.businesscasestudies.co.uk)

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

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

**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: |   |                    |
|---|---|--------------------|
| 1.  | understand and apply the accounting procedure for Hire purchase and Instalment systems.       | <b>K2 &amp; K3</b> |
| 2.  | remember the accounting treatments for Branch and Inter- departmental accounts.               | <b>K1 &amp; K3</b> |
| 3.  | apply the accounting treatment for admission and retirement of partners in partnership firms. | <b>K3</b>          |
| 4.  | understand the settlement of accounts in case of dissolution.                                 | <b>K1</b>          |
| 5.  | understand and apply accounting standards for financial reports.                              | <b>K1 &amp; K3</b> |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Hire Purchase and Instalment System</b><br>Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit  | <b>15</b>    |
| <b>II</b>  | <b>Branch and Departmental Accounts</b><br>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.   | <b>15</b>    |
| <b>III</b> | <b>Partnership Accounts - I</b><br>Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.  | <b>15</b>    |
| <b>IV</b>  | <b>Partnership Accounts - II</b><br>Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method. | <b>15</b>    |
| <b>V</b>   | <b>Accounting Standards for financial reporting</b><br>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.  | <b>15</b>    |
|            | <b>Total</b>  | <b>75</b>    |

|                   |  |
|-------------------|--|
| <b>Self-study</b> | Objectives and Uses of Financial Statements for Users-Role of Accounting Standards |
|-------------------|--|

**Textbooks**

1. Pillai, R.S.N. 2014, *Fundamentals of Advanced Accounting* (3<sup>rd</sup> 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/mesharma1/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      |
|----------------|-----------|-----------|-----------|-----------|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>CO1</b>     | 3         | 2         | 3         | 3         | 2          | 3          | 2         | 2         | 3         | 2         | 2         | 2         |
| <b>CO2</b>     | 3         | 2         | 3         | 3         | 3          | 2          | 2         | 2         | 3         | 2         | 2         | 2         |
| <b>CO3</b>     | 3         | 2         | 3         | 3         | 3          | 2          | 2         | 2         | 3         | 2         | 2         | 2         |
| <b>CO4</b>     | 3         | 2         | 3         | 3         | 2          | 2          | 2         | 2         | 3         | 2         | 2         | 2         |
| <b>CO5</b>     | 3         | 2         | 3         | 3         | 3          | 2          | 2         | 2         | 3         | 2         | 2         | 2         |
| <b>TOTAL</b>   | <b>15</b> | <b>10</b> | <b>15</b> | <b>15</b> | <b>13</b>  | <b>11</b>  | <b>10</b> | <b>10</b> | <b>15</b> | <b>10</b> | <b>10</b> | <b>10</b> |
| <b>AVERAGE</b> | <b>3</b>  | <b>2</b>  | <b>3</b>  | <b>3</b>  | <b>2.6</b> | <b>2.2</b> | <b>2</b>  | <b>2</b>  | <b>3</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  |

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.         | <b>K1</b>         |
| 2.  | understand the clauses and exceptions of Indian contract act.      | <b>K2</b>         |
| 3.  | explain concepts on performance, breach and discharge of contract. | <b>K1</b>         |
| 4.  | outline the contract of indemnity and guarantee.                   | <b>K3</b>         |
| 5.  | explain the various provisions of sale of goods act 1930.          | <b>K1&amp; K2</b> |

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

| Units      | Contents   | No. of Hours |
|------------|--|--------------|
| <b>I</b>   | <b>Introduction</b><br>An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law  | <b>15</b>    |
| <b>II</b>  | <b>Elements of Contract Indian Contract Act 1872:</b><br>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  | <b>15</b>    |
| <b>III</b> | <b>Performance Contract</b><br>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  | <b>15</b>    |
| <b>IV</b>  | <b>Contract of Indemnity and Guarantee</b><br>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. | <b>15</b>    |
| <b>V</b>   | <b>Sale of Goods Act 1930:</b><br>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   | <b>15</b>    |
|            | <b>Total</b>   | <b>75</b>    |

|                   |  |
|-------------------|--|
| <b>Self-study</b> | Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee. |
|-------------------|--|

**Textbooks**

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

**Reference Books**

1. Preethi Agarwal, *Business Law*, 2019,,(2<sup>nd</sup> Edition) CA foundation study material, Chennai.
2. Saravanavel, *Business Law*, 2015 (3<sup>rd</sup> 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](http://www.cramerz.com)[www.digitalbusinesslawgroup.com](http://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](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       |
|----------------|------------|------------|-----------|------------|------------|------------|------------|------------|------------|-----------|------------|------------|
| <b>CO1</b>     | 3          | 2          | 2         | 2          | 2          | 3          | 3          | 3          | 3          | 2         | 2          | 2          |
| <b>CO2</b>     | 2          | 2          | 2         | 3          | 2          | 3          | 2          | 3          | 3          | 2         | 3          | 3          |
| <b>CO3</b>     | 2          | 2          | 2         | 3          | 2          | 3          | 2          | 3          | 3          | 2         | 3          | 3          |
| <b>CO4</b>     | 3          | 2          | 2         | 2          | 2          | 3          | 3          | 3          | 3          | 2         | 2          | 2          |
| <b>CO5</b>     | 3          | 3          | 2         | 2          | 3          | 2          | 2          | 2          | 2          | 2         | 2          | 3          |
| <b>TOTAL</b>   | <b>13</b>  | <b>11</b>  | <b>10</b> | <b>12</b>  | <b>11</b>  | <b>14</b>  | <b>12</b>  | <b>14</b>  | <b>14</b>  | <b>10</b> | <b>12</b>  | <b>13</b>  |
| <b>AVERAGE</b> | <b>2.6</b> | <b>2.2</b> | <b>2</b>  | <b>2.4</b> | <b>2.2</b> | <b>2.8</b> | <b>2.4</b> | <b>2.8</b> | <b>2.8</b> | <b>2</b>  | <b>2.4</b> | <b>2.6</b> |

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 |
| AU232EC3    | 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.                          | <b>K1</b>         |
| 2.  | apply the knowledge of Political Environment in which the businesses operate. | <b>K3</b>         |
| 3.  | analyze the various aspects of Social Environment.                            | <b>K1&amp;K2</b>  |
| 4.  | evaluate the parameters in Economic Environment.                              | <b>K3</b>         |
| 5.  | create a conducive environment for business to operate globally.              | <b>K2 &amp;K3</b> |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>An Introduction</b><br>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.   | <b>12</b>    |
| <b>II</b>  | <b>Political Environment</b><br>Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.   | <b>12</b>    |
| <b>III</b> | <b>Social and Cultural Environment</b><br>Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.  | <b>12</b>    |
| <b>IV</b>  | <b>Economic Environment</b><br>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. | <b>12</b>    |
| <b>V</b>   | <b>Technological Environment</b><br>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.           | <b>12</b>    |
|            | <b>Total</b>  | <b>60</b>    |

|                   |                     |
|-------------------|---------------------|
| <b>Self-study</b> | Technology in India |
|-------------------|---------------------|

**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

#### Reference Books

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](http://www.mbaofficial.com)

2. <https://www.feedough.com/business-environment->

3. [www.businesscasestudies.co.uk](http://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     |
|----------------|-----------|-----------|------------|-----------|-----------|-----------|------------|------------|-----------|-----------|----------|----------|
| <b>CO1</b>     | 3         | 2         | 3          | 3         | 3         | 2         | 2          | 2          | 3         | 3         | 2        | 2        |
| <b>CO2</b>     | 3         | 2         | 2          | 3         | 3         | 2         | 3          | 2          | 3         | 3         | 3        | 3        |
| <b>CO3</b>     | 3         | 2         | 3          | 3         | 3         | 2         | 3          | 2          | 3         | 3         | 3        | 2        |
| <b>CO4</b>     | 3         | 2         | 3          | 3         | 3         | 2         | 2          | 2          | 3         | 3         | 3        | 3        |
| <b>CO5</b>     | 3         | 2         | 3          | 3         | 3         | 2         | 3          | 3          | 3         | 3         | 2        | 2        |
| <b>TOTAL</b>   | <b>15</b> | <b>10</b> | <b>14</b>  | <b>15</b> | <b>15</b> | <b>10</b> | <b>13</b>  | <b>11</b>  | <b>15</b> | <b>15</b> | <b>2</b> | <b>3</b> |
| <b>AVERAGE</b> | <b>3</b>  | <b>2</b>  | <b>2.8</b> | <b>3</b>  | <b>3</b>  | <b>2</b>  | <b>2.6</b> | <b>2.2</b> | <b>3</b>  | <b>3</b>  | <b>2</b> | <b>3</b> |

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/ *AU242NM1 | 2 | - | - | - | 2       | 2           | 30          | 25    | 75       | 100   |

\*For B.Com (Self-financing )

**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                    | <b>K1</b>         |
| 2.   | understand the importance of consumer's rights                                       | <b>K2</b>         |
| 3.   | acquire the skill to face common ethical issues while shopping the good and services | <b>K3</b>         |
| 4.   | recognize that there are laws and regulations that protect the consumer.             | <b>K2&amp; K3</b> |
| 5.   | understand the procedure of redress of consumer complaints                           | <b>K2</b>         |

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

| Units      | Contents   | No. of Hours |
|------------|--|--------------|
| <b>I</b>   | <b>Introduction to Consumer</b><br>Consumer: Definition - Customer Vs Consumer- different types of consumers- consumer needs- Factors affecting consumer needs. Consumer Awareness – meaning- Need – Benefits.   | <b>5</b>     |
| <b>II</b>  | <b>Consumer Rights</b><br>Introduction – Meaning - Definition – Rights - Responsibilities – Duties.  | <b>5</b>     |
| <b>III</b> | <b>Consumer Exploitation</b><br>Introduction – Definition - Causes - Major problems - Measures to Save Consumers from exploitation.  | <b>5</b>     |
| <b>IV</b>  | <b>Consumer Protection Act- 2019</b><br>Consumer Protection Act 2019 - Concept- Need- Importance - Consumer protection laws in India.  | <b>7</b>     |
| <b>V</b>   | <b>Organizational set-up under Consumer protection Act:</b><br>Advisory Bodies: Consumer Protection Council at the Central, State, And District level; Adjudicatory Bodies: District Forums, State Commission, National Commission: Their powers and jurisdiction. | <b>8</b>     |
|            | <b>Total</b>   | <b>30</b>    |

|                   |                                  |
|-------------------|----------------------------------|
| <b>Self-study</b> | Consumer protection law in India |
|-------------------|----------------------------------|

**Textbooks**

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*, 1<sup>st</sup> Edition,Eastern BookCompany.
4. Durairaj Maheswaran, Thomas Puliye1,2015,*Understanding Indian Consumer*, Oxford UniversityPress.
5. Mohammed Kamalun Nabi,2019, *Consumer rights and Protection in India*, New CenturyPublication.

**Web Resources**

1. [https://ncdrc.nic.in/bare\\_acts/Consumer%20Protection%20Act-1986.html](https://ncdrc.nic.in/bare_acts/Consumer%20Protection%20Act-1986.html)
2. <https://blog.iplayers.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       |
|----------------|------------|-----------|------------|-----------|------------|------------|------------|-----------|-----------|------------|------------|------------|
| <b>CO1</b>     | 3          | 2         | 2          | 1         | 2          | 3          | 3          | 1         | 2         | 3          | 2          | 2          |
| <b>CO2</b>     | 3          | 2         | 2          | 2         | 2          | 2          | 3          | 2         | 1         | 2          | 2          | 2          |
| <b>CO3</b>     | 2          | 2         | 2          | 3         | 2          | 2          | 3          | 2         | 3         | 3          | 3          | 3          |
| <b>CO4</b>     | 3          | 2         | 3          | 2         | 3          | 2          | 2          | 2         | 2         | 3          | 2          | 2          |
| <b>CO5</b>     | 3          | 2         | 2          | 2         | 3          | 3          | 3          | 3         | 2         | 2          | 2          | 2          |
| <b>TOTAL</b>   | <b>14</b>  | <b>10</b> | <b>11</b>  | <b>10</b> | <b>12</b>  | <b>12</b>  | <b>14</b>  | <b>10</b> | <b>10</b> | <b>13</b>  | <b>11</b>  | <b>11</b>  |
| <b>AVERAGE</b> | <b>2.8</b> | <b>2</b>  | <b>2.2</b> | <b>2</b>  | <b>2.4</b> | <b>2.4</b> | <b>2.8</b> | <b>2</b>  | <b>2</b>  | <b>2.6</b> | <b>2.2</b> | <b>2.2</b> |

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             | <b>K1</b> |
| 2.   | choose different social media marketing tools to establish the business.                           | <b>K2</b> |
| 3.   | identify business goals through advanced analysis and automation tools                             | <b>K3</b> |
| 4.   | outline the measurable and technologically enhanced digital business environment to achieve goals. | <b>K2</b> |
| 5.   | apply modern marketing method for online market customizations and optimization                    | <b>K3</b> |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Introduction to Digital Marketing</b><br>Introduction - Scope – Features and Functions of E- marketing – Advantages  | <b>6</b>     |
| <b>II</b>  | <b>Digital Advertisements</b><br>Types – Facebook Ads- LinkedIn ads- Video Ads- Text Ads- Image Ads- Local Ads –Content Network Ads – campaign set up- Blogging | <b>6</b>     |
| <b>III</b> | <b>Search Engine Optimisation</b><br>Search Engine Optimisation – Search Engine Marketing – Display Advertisements  | <b>6</b>     |
| <b>IV</b>  | <b>Business Drivers in social media</b><br>Online Branding- Web Business Models – E- Commerce – Engagement marketingthrough content Management                  | <b>6</b>     |
| <b>V</b>   | <b>Social media and Facebook Marketing</b><br>Social media profile creation and optimisation – Facebook Marketing   | <b>6</b>     |
|            | <b>Total</b>  | <b>30</b>    |

|                   |                     |
|-------------------|---------------------|
| <b>Self-study</b> | Content Network Ads |
|-------------------|---------------------|

**Textbooks**

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*, PearsonEducation Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, 2019. *Digital Marketing Analytics*, PearsonEducation Pvt Ltd, Noida.
4. Seema Gupta, 2022. *Digital Marketing*, ( Third Edition), McGraw Hill PublicationsNoida.
5. Kailash Chandra Upadhyay, 2021. *Digital Marketing: Complete Digital Marketing Tutorial*, Notion Press, Chennai.

**Reference Books**

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 SonsInc. Hoboken.
3. Alan Charlesworth, 2014. *Digital Marketing - A Practical Approach*, Routledge,London.
4. Simon Kingsnorth, *Digital Marketing Strategy*, 2022An 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](https://library.uniteddiversity.coop/Media_and_Free_Culture/The_Social_Media_Marketing_Book.pdf)
5. <https://download.booksdrive.org/download-book/?dlim-dp-dl=25951>

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

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

3 – Strong, 2- Medium, 1- Low

**SEMESTER I & II**  
**LIFE SKILL TRAINING I: CATECHISM**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| UG232LC1    | 1 | - | - | - | 1       | 1           | 15          | 50    | 50       | 100   |

**Learning 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 Outcomes**

| On the successful completion of the course, students will be able to: |  |              |
|---|--|--------------|
| 1   | understand the aim and significance of value education       | <b>K1,K2</b> |
| 2   | develop individual skills and act confidently in the society | <b>K3</b>    |
| 3   | learn how to live lovingly through family values             | <b>K3</b>    |
| 4   | enhance spiritual values through strong faith in God         | <b>K6</b>    |
| 5   | learn good behaviours through social values                  | <b>K6</b>    |

**K1 - Remember K2-Understand; K3-Apply; K6- Create**

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Value Education:</b><br>Human Values – Types of Values – Growth – Components – Need and Importance - Bible Reference: Matthew: 5:3-16  | <b>3</b>     |
| <b>II</b>  | <b>Individual Values: Esther</b><br>Vanishing Humanity – Components of Humanity – Crisis – Balanced Emotion – Values of Life - Bible Reference: Esther 8:3-6  | <b>3</b>     |
| <b>III</b> | <b>Family Values: Ruth the Moabite</b><br>Respecting Parents – Loving Everyone – Confession – True Love<br>Bible Reference: Ruth 2:10-13<br><b>Spiritual Values: Hannah</b><br>Faith in God – Wisdom – Spiritual Discipline – Fear in God – Spiritually Good Deeds -Bible Reference: 1 Samuel 1:24-28 | <b>3</b>     |
| <b>IV</b>  | <b>Social Values: Deborah</b><br>Good Behaviour – Devotion to Teachers – Save Nature – Positive Thoughts – The Role of Youth in Social Welfare - Bible Reference: Judges 4:4-9  | <b>3</b>     |
| <b>V</b>   | <b>Cultural Values: Mary of Bethany</b><br>Traditional Culture – Changing Culture – Food – Dress – Habit – Relationship – Media – The Role of Youth - Bible Reference: Luke 10:38-42  | <b>3</b>     |
|            | <b>Total</b>  | <b>15</b>    |

**Textbook**

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

**SEMESTER I & II**  
**LIFE SKILL TRAINING I: MORAL**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| UG232LM1    | 1 | - | - | - | 1       | 1           | 15          | 50    | 50       | 100   |

**Learning 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 Outcomes**

| On the successful completion of the course, students will be able to: |  |       |
|---|--|-------|
| 1   | understand the aim and significance of value education       | K1,K2 |
| 2   | develop individual skills and act confidently in the society | K3    |
| 3   | learn how to live lovingly through family values             | K3    |
| 4   | enhance spiritual values through strong faith in God         | K6    |
| 5   | learn good behaviours through social values                  | K6    |

**K1** - Remember **K2**-Understand; **K3**-Apply; **K6**- Create

| Units | Contents   | No. of Hours |
|-------|--|--------------|
| I     | <b>Value Education:</b><br>Introduction – Limitations – Human Values – Types of Values – Aim of Value Education – Growth – Components – Need and Importance  | 3            |
| II    | <b>Individual Values:</b><br>Individual Assessment – Vanishing Humanity – Components of Humanity – Crisis – Balanced Emotion – Values of Life.   | 3            |
| III   | <b>Family Values:</b><br>Life Assessment – Respecting Parents – Loving Everyone – Confession – True Love.  | 3            |
| IV    | <b>Spiritual Values:</b><br>Faith in God – Wisdom – Spiritual Discipline – Fear in God – Spiritually Good Deeds.   | 3            |
| V     | <b>Social Values:</b><br>Good Behaviour – Devotion to Teachers – Save Nature – Positive Thoughts – Drug Free Path – The Role of Youth in Social Welfare.<br><b>Cultural Values:</b><br>Traditional Culture – Changing Culture – Food – Dress – Habit – Relationship – Media – The Role of Youth. | 3            |
|       | <b>Total</b>   | <b>15</b>    |

**Text Book**

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

**SEMESTER III**  
**CORE COURSE V: CORPORATE ACCOUNTING I**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU233CC1    | 5 | - | - | - | 5       | 5           | 75          | 25    | 75       | 100   |

**Pre-requisite:** Should have studied Financial Accounting in I Year

**Learning Objectives:**

1. To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
2. To know the provisions of Companies, Act under Redemption of Preference shares and debentures and also identify the significance of International Financial Reporting Standard (IFRS).

**Course Outcomes**

| On the successful completion of the course, students will be able to: |  |                    |
|---|--|--------------------|
| 1.  | understand about the issue of shares and pro-rata allotment  | <b>K1</b>          |
| 2.  | examine the provisions of issue and redemption of preferences shares and debentures                                | <b>K2</b>          |
| 3.  | illustrate part I and part II forms and contents of financial statements as per Schedule III of Companies Act 2013 | <b>K3</b>          |
| 4.  | value shares and goodwill of a company   | <b>K3 &amp; K4</b> |
| 5.  | analyse IND AS 7, 12,16  | <b>K5</b>          |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Issue of Shares</b><br>Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.  | <b>15</b>    |
| <b>II</b>  | <b>Redemption of Preference Shares &amp; Debentures</b><br>Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method. | <b>15</b>    |
| <b>III</b> | <b>Final Accounts</b><br>Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration.<br>Profit Prior to Incorporation.   | <b>15</b>    |
| <b>IV</b>  | <b>Valuation of Goodwill &amp; Shares</b><br>Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.  | <b>15</b>    |
| <b>V</b>   | Indian Accounting Standards<br>International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind   | <b>15</b>    |



|   |           |
|---|-----------|
| AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Indi AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. |           |
| <b>Total</b>  | <b>75</b> |

|                   |  |
|-------------------|--|
| <b>Self-study</b> | Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation |
|-------------------|--|

**Textbooks**

1. Raman K.S. and Arulanandam M.A, 2018, *Advanced Accountancy*, Vol. II, (2<sup>nd</sup> Edition) Himalaya Publishing House, Mumbai.
2. Reddy T.S. and Murthy A., 2019, *Corporate Accounting II*, (6<sup>th</sup> Edition) Margham Publishers, Chennai.

**Reference Books**

1. Jain S.P. and Narang N.L., 2015, *Advanced Accounting Vol I*, (3<sup>rd</sup> Edition) Kalyani Publication, New Delhi.
2. Gupta R.L. and Radha Swamy M, 2022, *Advanced Accounts Vol I*, (13<sup>th</sup> Edition) Sultan Chand, New Delhi.
3. Broman, 2021, *Corporate Accounting*, (3<sup>rd</sup> Edition) Taxmann Publications Private Limited, New Delhi.
4. Shukla, Grewal and Gupta, 2019, *Advanced Accounts Vol II*, (19<sup>th</sup> Edition) S.Chand, New Delhi.
5. Shukla M.C, 2019, *Advanced Accounting*, Volume II, (19<sup>th</sup> Edition) S.Chand, New Delhi.

**Web Resources**

1. <https://www.tickertape.in/blog/issue-of-shares/>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>
3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>
4. <https://www.taxmann.com/post/blog/financial-statements-of-a-company>
5. <https://ncert.nic.in/textbook/pdf/leac203.pdf>

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

|                | PO1       | PO2        | PO3       | PO4       | PO5        | PO6       | PO7       | PSO1      | PSO2      | PSO3      | PSO4      | PSO5      |
|----------------|-----------|------------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>CO1</b>     | 3         | 2          | 3         | 2         | 2          | 2         | 2         | 3         | 2         | 2         | 2         | 2         |
| <b>CO2</b>     | 3         | 2          | 3         | 2         | 2          | 2         | 2         | 3         | 2         | 2         | 2         | 2         |
| <b>CO3</b>     | 3         | 2          | 3         | 2         | 3          | 2         | 2         | 3         | 2         | 2         | 2         | 2         |
| <b>CO4</b>     | 3         | 1          | 3         | 2         | 3          | 2         | 2         | 3         | 2         | 2         | 2         | 2         |
| <b>CO5</b>     | 3         | 3          | 3         | 2         | 3          | 2         | 2         | 3         | 2         | 2         | 2         | 2         |
| <b>TOTAL</b>   | <b>15</b> | <b>11</b>  | <b>15</b> | <b>10</b> | <b>13</b>  | <b>10</b> | <b>10</b> | <b>15</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>10</b> |
| <b>AVERAGE</b> | <b>3</b>  | <b>2.2</b> | <b>3</b>  | <b>2</b>  | <b>2.6</b> | <b>2</b>  | <b>2</b>  | <b>3</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  |

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER III**  
**CORE COURSE VI: COMPANY LAW**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU233CC2    | 5 | - | - | - | 5       | 5           | 75          | 25    | 75       | 100   |

**Pre-requisite:** Should have studied Commerce in XII Std

**Learning Objectives:**

1. To know Company Law 1956 and Companies Act 2013
2. To have an understanding on the formation of a company

**Course Outcomes**

| On the successful completion of the course, students will be able to: |   |                    |
|---|---|--------------------|
| 1.  | understand the classification of companies under the act                        | <b>K1 &amp; K2</b> |
| 2.  | examine the contents of the Memorandum of Association & Articles of Association | <b>K3</b>          |
| 3.  | know the qualification and disqualification of Auditors                         | <b>K4</b>          |
| 4.  | understand the workings of National Company Law Appellate Tribunal (NCLAT)      | <b>K4</b>          |
| 5.  | analyse the modes of winding up   | <b>K5</b>          |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Introduction to Company law</b><br>Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.  | <b>15</b>    |
| <b>II</b>  | <b>Formation of Company</b><br>Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.   | <b>15</b>    |
| <b>III</b> | <b>Meeting</b><br>Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.   | <b>15</b>    |
| <b>IV</b>  | <b>Management &amp; Administration</b><br>Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts. | <b>15</b>    |
| <b>V</b>   | <b>Winding up</b><br>Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.   | <b>15</b>    |
|            | <b>Total</b>  | <b>75</b>    |

|                   |  |
|-------------------|--|
| <b>Self-study</b> | Winding up- Compulsory Winding Up – Voluntary Winding Up |
|-------------------|--|

**Textbooks:**

1. Kapoor N.D, 2020,*Business Laws*, (31<sup>st</sup> Edition)Sultan Chand and Sons, Chennai.
2. Pillai R.S.N,2007, *Business Law*,(5<sup>th</sup> Edition) S.Chand, New Delhi.

**Reference Books**

1. Dhandapani M.V, 2019,*Business Laws*, (23<sup>rd</sup> Edition) Sultan Chand and Sons, Chennai.
2. Shusma Aurora, 2023,*Business Law*, (11<sup>th</sup> Edition)Taxmann, New Delhi.
3. Kuchal M.C, 2021,*Business Law*, (6<sup>th</sup> Edition) Vikas Publication, Noida.
4. Gaffoor & Thothadri, 2017, *Company Law*,(1<sup>st</sup> Edition) Vijay Nichole Imprints Limited, Chennai.
5. Sreenivasan M.R., 2012,*Business Laws*,(5<sup>th</sup> Edition) Margham Publications, Chennai.

**Web Resources**

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. <https://www.investopedia.com/terms/w/windingup.asp>.
4. <https://blog.ipleaders.in/all-about-the-national-company-law-appellate-tribunal-nclat/>
5. <https://blog.ipleaders.in/winding-up-of-a-company/>

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

|                | PO1       | PO2       | PO3       | PO4       | PO5       | PO6       | PO7       | PSO1      | PSO2      | PSO3      | PSO4       | PSO5       |
|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| <b>CO1</b>     | 3         | 2         | 3         | 2         | 3         | 3         | 3         | 3         | 2         | 2         | 2          | 2          |
| <b>CO2</b>     | 3         | 2         | 3         | 2         | 3         | 3         | 3         | 3         | 2         | 2         | 2          | 2          |
| <b>CO3</b>     | 3         | 2         | 3         | 2         | 3         | 3         | 3         | 3         | 2         | 2         | 1          | 1          |
| <b>CO4</b>     | 3         | 2         | 3         | 2         | 3         | 3         | 3         | 3         | 2         | 2         | 1          | 1          |
| <b>CO5</b>     | 3         | 2         | 3         | 2         | 3         | 3         | 3         | 3         | 2         | 2         | 1          | 1          |
| <b>TOTAL</b>   | <b>15</b> | <b>10</b> | <b>15</b> | <b>10</b> | <b>15</b> | <b>15</b> | <b>15</b> | <b>15</b> | <b>10</b> | <b>10</b> | <b>7</b>   | <b>7</b>   |
| <b>AVERAGE</b> | <b>3</b>  | <b>2</b>  | <b>3</b>  | <b>2</b>  | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>2</b>  | <b>2</b>  | <b>1.4</b> | <b>1.4</b> |

3 – Strong, 2- Medium, 1- Low

**SEMESTER III**  
**ELECTIVE COURSE III: INTERNATIONAL TRADE**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU233EC1    | 4 | - | - | - | 3       | 4           | 60          | 25    | 75       | 100   |

**Pre-requisite:** Should have studied Commerce in XII Std

**Learning Objectives:**

1. To enable students to familiarise with the basics and various theories of International Trade.
2. To impart knowledge about balance of trades and exchange rates, international institutions and to gain insights on World Trade Organisation

**Course Outcomes**

| On the successful completion of the course, students will be able to: |  |           |
|---|--|-----------|
| 1.  | distinguish between the concept of internal and international trade. | <b>K1</b> |
| 2.  | define the various theories of international trade.                  | <b>K2</b> |
| 3.  | examine the balance of trade and exchange rates                      | <b>K3</b> |
| 4.  | appraise the role of IMF and IBRD.                                   | <b>K4</b> |
| 5.  | define the workings of WTO and with special reference to India.      | <b>K5</b> |

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

| Units | Contents   | No. of Hours |
|-------|--|--------------|
| I     | <b>Introduction to International Trade</b><br>Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context   | 12           |
| II    | <b>Theories of International Trade</b><br>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   | <b>Balance of Payments</b><br>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.<br>Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.  | 12           |
| IV    | <b>International Economic Institutions</b><br>International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending<br>Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD  | 12           |
| V     | <b>World Trade Organisation (WTO):</b> Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.  | 12           |
|       | <b>Total</b>   | <b>60</b>    |

|                   |   |
|-------------------|---|
| <b>Self-study</b> | Functions and Objectives of WTO – Agricultural Agreements |
|-------------------|---|

**Textbooks**

1. Francis Cherunilam, 2017, *International Trade and Export Management* (21<sup>st</sup> Edition) Himalaya Publishing House , Mumbai -04.
2. Paul.R.Krugman and Maurice Obstfeld, 2017, *International Economics Theory and Policy* (8<sup>th</sup> Edition) Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.

**Reference Books**

1. Aryamala. T, 2021, *International Trade*, (1<sup>st</sup> Edition) , Vijay Nicole Publisher, Chennai.
2. Avadhani, V.A. 2016, *International Financial Management*, (3<sup>rd</sup> Edition) Himalaya Publications, Mumbai
3. Punam Agarwal and Jatinder Kaur, 2023, *International Business*, (1<sup>st</sup> Edition) Kalyani Publications, New Delhi.
4. Sankaran.S , 2005, *International Trade*, (1<sup>st</sup> Edition) Margham Publication, Chennai.
5. Gupta. C. B, 2020, *International Business*, (13<sup>th</sup> Edition) S Chand Publishing, New Delhi.

**Web Resources**

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](https://www.wto.org/english/thewto_e/countries_e/india_e.htm)
4. [https://backup.pondiuni.edu.in/storage/dde/downloads/ibiv\\_ftp.pdf](https://backup.pondiuni.edu.in/storage/dde/downloads/ibiv_ftp.pdf)
5. <http://www.sze.hu/~gjudit/Exportszerzodesek/Handbook%20of%20international%20trade.pdf>

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

|                | PO1       | PO2       | PO3       | PO4       | PO5       | PO6       | PO7       | PSO1      | PSO2      | PSO3      | PSO4      | PSO5      |
|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>CO1</b>     | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 2         |
| <b>CO2</b>     | 2         | 2         | 2         | 2         | 2         | 3         | 3         | 2         | 2         | 2         | 2         | 2         |
| <b>CO3</b>     | 2         | 2         | 2         | 2         | 2         | 3         | 3         | 2         | 2         | 2         | 2         | 2         |
| <b>CO4</b>     | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 2         |
| <b>CO5</b>     | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 2         |
| <b>TOTAL</b>   | <b>10</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>10</b> |
| <b>AVERAGE</b> | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  |

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER III**  
**SKILL ENHANCEMENT COURSE SEC II: FUNDAMENTALS OF BUSINESS**  
**ECONOMICS**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU233SE1    | 2 | - | - | - | 1       | 2           | 30          | 25    | 75       | 100   |

**Pre-requisite:** Students should study commerce in XII Standard.

**Learning Objectives**

- To help the students understand the basic concepts of business economics.
- To give an in depth knowledge on various aspects of economics.

**Course Outcomes**

| On the successful completion of the course, students will be able to: |  |           |
|---|--|-----------|
| 1.  | understand the basic concepts of business economics  | <b>K1</b> |
| 2.  | classify different types of demand prevailing in the market                                    | <b>K2</b> |
| 3.  | gain knowledge on consumer behavior and consumer surplus                                       | <b>K4</b> |
| 4.  | analyze the peculiarities of factors of production and the economies and diseconomies of scale | <b>K3</b> |
| 5.  | identify the phases of business cycle  | <b>K5</b> |

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

| Units      | Contents   | No. of Hours |
|------------|--|--------------|
| <b>I</b>   | <b>Introduction to Business Economics</b><br>Business Economics - Nature and scope - Relationship of business economics and other disciplines - Role and responsibilities of business economists – Economic concepts in Business Applications. | <b>6</b>     |
| <b>II</b>  | <b>Demand Analysis</b><br>Features - Demand schedule - Determinants of demand - Law of demand – Exception to the law of demand - expansion or contraction of demand - Types of demand.   | <b>6</b>     |
| <b>III</b> | <b>Elasticity of Demand</b><br>Importance – Types: Price elasticity of demand, Income elasticity of demand, Cross elasticity of demand - Determinants of price elasticity of demand  | <b>6</b>     |
| <b>IV</b>  | <b>Demand Forecasting</b><br>Demand Forecasting: Objectives - Types – Requirements for Demand forecasting-features of good forecasting – Methods of demand forecasting.  | <b>6</b>     |
| <b>V</b>   | <b>Business Cycle</b><br>Introduction – Characteristics of a Business Cycle –Phases of Business Cycle – Causes of Business Cycle – Effects – Measures to minimize the effects of Business Cycle  | <b>6</b>     |
|            | <b>Total</b>   | <b>30</b>    |

|                   |                |
|-------------------|----------------|
| <b>Self-study</b> | Business Cycle |
|-------------------|----------------|

**Textbooks:**

- Pazhani, K. 2022. *Business Economics*.(2<sup>nd</sup> Edition). Nagercoil: JP Publications.
- Aryamala, T. 2014. *Business Economics* (4<sup>th</sup> Edition). Chennai: Vijay Nicole Imprints Private Limited.

**Reference Books:**

1. Sankaran, S. 2013. *Business Economics*. (4<sup>th</sup> Edition). Chennai: Margham Publications.
2. Varshney, R.L. & Maheswari, K.L. 1998. *Managerial Economics*. (4<sup>th</sup> Edition). New Delhi: Sultan Chand and Sons.
3. Mankar, V.G. 1996. *Business Economics*. (2<sup>nd</sup> Edition). Mumbai: Himalaya Publishing House.
4. Dwivedi, D.N. 2009. *Essentials of Business Economics*. (3<sup>rd</sup> Edition). Chennai: Vikas Publishing House Pvt. Ltd.
5. Jothi Sivagnanam.K, Srinivasan.R, 2010. *Business Economics*, (1<sup>st</sup> Edition) Tata McGraw Hill Education Private Limited, New Delhi

**Web resources**

1. <https://online.hbs.edu/blog/post/important-economic-concepts>
2. <https://www.investopedia.com/terms/p/priceelasticity.asp>
3. <https://www.taxmann.com/post/blog/business-cycle-deciphering-the-phases-causes-and-impacts-for-informed-decision-making>
4. <https://www.taxmann.com/post/blog/law-of-demand-elasticity-of-demand>
5. <https://redstagfulfillment.com/what-is-demand-forecasting/>

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

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

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER III / IV**  
**SKILL ENHANCEMENT COURSE SEC IV: DIGITAL FLUENCY**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| UG23CSE2    | 2 | - | - | - | 2       | 2           | 30          | 50    | 50       | 100   |

**Pre-requisite:** Basic computer knowledge

**Learning Objectives:**

1. To provide a comprehensive suite of productivity tools that enhance efficiency
2. To build essential soft skills that are needed for professional success.

**Course Outcomes**

| On the successful completion of the course, students will be able to: |   |               |
|---|---|---------------|
| 1   | work with text, themes and styles             | <b>K1</b>     |
| 2   | produce a mail merge                          | <b>K2</b>     |
| 3   | secure information in an Excel workbook       | <b>K2</b>     |
| 4   | perform documentation and presentation skills | <b>K2, K3</b> |
| 5   | add special effects to slide transitions      | <b>K3</b>     |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Microsoft Word 2010:</b> Starting Word 2010 - Understanding the Word Program Screen - Giving Commands in Word - Using Command Shortcuts – Document: Creating - Opening - Previewing - Printing and Saving. Getting Started with Documents: Entering and Deleting Text - Navigating through a Document - Viewing a Document. Working with and Editing Text: Spell Check and Grammar Check-Finding and Replacing Text - Inserting Symbols and Special Characters – Copying, Moving, and Pasting Text.  | <b>6</b>     |
| <b>II</b>  | <b>Formatting Characters and Paragraphs:</b> Changing Font Type, Font Size, Font Color, Font Styles and Effects, Text Case, Creating Lists, Paragraph Alignment, Paragraph Borders and Shadings, Spacing between Paragraphs and Lines. Formatting the Page: Adjusting Margins, Page Orientation and Size, Columns and Ordering, Headers and Footers, Page Numbering. Working with Shapes, Pictures and SmartArt: Inserting Clip Art, Pictures and Graphics File, Resize Graphics, Removing Picture's Background, Text Boxes, Smart Art, Applying Special Effects. Working with Tables: Create Table, Add and delete Row or Column, Apply Table Style - Working with Mailings. | <b>6</b>     |
| <b>III</b> | <b>Microsoft Excel 2010:</b> Creating Workbooks and Entering Data: Creating and Saving a New Workbook - Navigating the Excel Interface, Worksheets, and Workbooks - Entering Data in Worksheets - Inserting, Deleting, and Rearranging Worksheets. Formatting Worksheets: Inserting and Deleting Rows, Columns and Cells - Formatting Cells and Ranges - Printing your Excel Worksheets and Workbooks. Crunching Numbers with Formulas and Functions: Difference between Formulae and Functions - Applying Functions. Creating Powerful and Persuasive Charts: Creating, Laying Out, and Formatting a Chart.  | <b>6</b>     |
| <b>IV</b>  | <b>Microsoft PowerPoint 2010:</b> Creating a Presentation - Changing the Slide Size and Orientation - Navigating the PowerPoint Window - Add content to a Slide - Adding, Deleting, and Rearranging Slides - Using views to work on Presentation. Creating Clear and Compelling Slides: Planning the Slides in Presentation - Choosing Slide Layouts to Suit the Contents - Adding Tables, SmartArt, Charts, Pictures, Movies,  | <b>6</b>     |



|   |   |           |
|---|---|-----------|
|   | Sounds, Transitions and Animations - Slideshow.   |           |
| V | <b>Digital Platforms:</b> Graphic Design Platform: Canva - Logo Making, Invitation Designing. E-learning Platform: Virtual Meet – Technical Requirements, Scheduling Meetings, Sharing Presentations, Recording the Meetings. Online Forms: Creating Questionnaire, Publishing Questionnaire, Analyzing the Responses, Downloading the Response to Spreadsheet. | 6         |
|   | <b>Total</b>  | <b>30</b> |

|                   |   |
|-------------------|---|
| <b>Self-study</b> | Parts of a computer and their functions |
|-------------------|---|

**Textbook**

Anto Hepzie Bai J. & Divya Merry Malar J., 2024, Digital Fluency, Nanjil Publications, Nagercoil.

**Reference Books**

1. Steve Schwartz, 2017, *Microsoft Office 2010 for Windows*, Peachpit Press.
2. Ramesh Bangia, 2015, *Learning Microsoft Office 2010*, Khanna Book Publishing Company.
3. Bittu Kumar, 2018, *Mastering MS Office*, V & S Publishers.
4. James Bernstein, 2020, *Google Meet Made Easy*, e-book, Amazon.
5. Zeldman, Jeffrey, 2005, *Web Standards Design Guide*, Charles River Media.

**Web Resources**

1. <https://www.youtube.com/watch?v=oocieLn6umo>
2. [https://www.youtube.com/watch?v=pPSwbK4\\_GdY](https://www.youtube.com/watch?v=pPSwbK4_GdY)
3. <https://www.youtube.com/watch?v=DKAiSDhU4To>
4. <https://www.youtube.com/watch?v=sbeyPahs-ng>
5. <https://www.youtube.com/watch?v=fACEzzmXeIY>

**SEMESTER III**  
**SPECIFIC VALUE-ADDED COURSE: PRINCIPLES OF INSURANCE**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU233V01    | 2 | - | - | - | 1       | 2           | 30          | 25    | 75       | 100   |

**Pre-requisite:** Students should have basic knowledge about Commerce

**Learning Objectives:**

1. To develop an understanding of the important banking concepts.
2. To impart to the students the elementary knowledge of concept, procedures and principles of insurance

**Course Outcomes**

| On the successful completion of the course, students will be able to: |  |           |
|---|--|-----------|
| 1   | understand the Features of insurance contract                    | <b>K1</b> |
| 2   | analyse the role of LIC in National Economy                      | <b>K2</b> |
| 3   | understand Procedures for taking life policy                     | <b>K3</b> |
| 4   | evaluate the functions of Reserve Banks                          | <b>K5</b> |
| 5   | practice modern banking techniques in business and personal life | <b>K4</b> |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Introduction</b><br>Origin of insurance Definition -Functions of insurance Primary and secondary - Features of insurance contract - Principles of insurance-Risk-Meaning - Classification - Methods of handling risks - Kinds of insurance.  | <b>6</b>     |
| <b>II</b>  | <b>Life Insurance Contract</b><br>LIC- Aims Role of LIC in National Economy - Life insurance - Meaning - Definition - Nature - Advantages - Types of life assurance Insurance Vs Assurance.   | <b>6</b>     |
| <b>III</b> | <b>Procedures and IRDA</b><br>Procedures for taking life policy- Policy conditions Insurance sectors reforms Insurance Regulatory Development Authority - Meaning - Constitution objectives- Duties and powers of IRDA.   | <b>6</b>     |
| <b>IV</b>  | <b>General Insurance</b><br>Marine insurance- Meaning- Types of marine insurance policies -Clauses - Principles Marine losses- Fire Insurance: meaning- Kinds of fire policy- Procedure for obtaining fire policy - Settlement of claims under fire policy - Miscellaneous insurance. | <b>6</b>     |
| <b>V</b>   | <b>Miscellaneous Insurance</b><br>Personal accident insurance -Property insurance- Motor vehicle insurance- Health insurance- Cattle insurance- Engineering insurance - Public liability insurance.   | <b>6</b>     |
|            | <b>Total</b>  | <b>30</b>    |

|                   |                   |
|-------------------|-------------------|
| <b>Self-study</b> | General Insurance |
|-------------------|-------------------|

**Textbooks**

1. Dhiliphan Kumar.M, 2022, *Principles of Insurance*, (3<sup>rd</sup> Edition) Charulatha Publications.
2. Rejda, George E., & McNamara, Michael J. 2020. *Principles of Risk Management and*

*Insurance* (14th Edition). Pearson.

### Reference Books

1. Doherty, Neil A., & Doherty, James. 2000. *The Foundations of Risk Management and Insurance*. (1<sup>st</sup> Edition) J. Wiley.
2. Vaughan, Emmett J., & Vaughan, Therese M. 2018. *Fundamentals of Risk and Insurance* (12th Edition). John Wiley & Sons.
3. Hoyt, Robert E., & Liebenberg, Andre P., 2011, *Foundations of Insurance Economics: Readings in Economics and Finance*. (2<sup>nd</sup> Edition), Springer.
4. Grace, Martin F., Klein, Robert W., & Phillips, Richard D, 2001, *Risk Management and Insurance*. (10<sup>th</sup> Edition) McGraw-Hill/Irwin.
5. Trieschmann, James S., Hoyt, Robert E., & Sommer, David W, 2016, *Risk Management and Insurance* (2nd Edition). McGraw-Hill Education.

### Web Resource:

1. <https://byjus.com/govt-exams/principles-of-insurance/>
2. <https://kamarajcollege.ac.in/wp-content/uploads/Core-Principles-of-Insurance.pdf>
3. <https://www.fimt-ggsipu.org/study/bcom314.pdf>
4. [https://www.researchgate.net/publication/375661699\\_Book\\_-\\_Principles\\_of\\_Insurance](https://www.researchgate.net/publication/375661699_Book_-_Principles_of_Insurance)
5. <https://www.insuranceinstituteofindia.com/downloads/Forms/III/Important%20Notice/New%20Syllabus.pdf>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

|                | PO1       | PO2       | PO3       | PO4       | PO5       | PO6       | PO7       | PSO1       | PSO2      | PSO3      | PSO4      | PSO5      |
|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|
| <b>CO1</b>     | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 2          | 3         | 3         | 3         | 3         |
| <b>CO2</b>     | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 2          | 3         | 3         | 3         | 3         |
| <b>CO3</b>     | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 2          | 3         | 3         | 3         | 3         |
| <b>CO4</b>     | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 3          | 3         | 3         | 3         | 3         |
| <b>CO5</b>     | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 3          | 3         | 3         | 3         | 3         |
| <b>TOTAL</b>   | <b>10</b> | <b>10</b> | <b>15</b> | <b>15</b> | <b>15</b> | <b>15</b> | <b>15</b> | <b>12</b>  | <b>15</b> | <b>15</b> | <b>15</b> | <b>15</b> |
| <b>AVERAGE</b> | <b>2</b>  | <b>2</b>  | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>2.4</b> | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>3</b>  |

3 – Strong, 2- Medium, 1- Low

**SEMESTER III**  
**SPECIFIC VALUE-ADDED COURSE: ECONOMICS OF TOURISM**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU233V02    | 2 | - | - | - | 1       | 2           | 30          | 25    | 75       | 100   |

**Pre-requisite:** Students should have basic knowledge on tourism.

**Learning Objectives**

1. To give an awareness on tourism.
2. To give an insight in to tourism industry.

**Course Outcomes**

| On the successful completion of the course, students will be able to: |  |           |
|---|--|-----------|
| 1.  | understand the basic components of tourism                             | <b>K2</b> |
| 2.  | signify the rapid growth of of domestic and international tourism      | <b>K1</b> |
| 3.  | identify the economic impact of tourism.                               | <b>K4</b> |
| 4.  | examine the development of early development of transportation system. | <b>K3</b> |
| 5.  | determine the purpose and objectives of tourism marketing.             | <b>K5</b> |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Tourism</b><br>Definition-Origin and growth- Types- Forms Basic Components.  | <b>6</b>     |
| <b>II</b>  | <b>Economics of Tourism</b><br>Importance- Causes for rapid growth – Domestic, International tourism.   | <b>6</b>     |
| <b>III</b> | <b>Tourism Industry</b><br>Economic dimension-W.T.O-Conference- Manila Declaration-<br>Economic impact and significance of tourism- Economic multiplier-<br>Tourism employment multiplier.              | <b>6</b>     |
| <b>IV</b>  | <b>Transportation</b><br>Development of early transportation system- Railways, Road ways,<br>waterways and airways- Accommodation- Types- Organisation &<br>Management-Travel Agency- Travel Documents. | <b>6</b>     |
| <b>V</b>   | <b>Tourism Marketing</b><br>Significance, purpose and objectives- Tourism marketing in developed<br>countries in India- Environmental impact of tourism.  | <b>6</b>     |
|            | <b>Total</b>  | <b>30</b>    |

|                   |                  |
|-------------------|------------------|
| <b>Self-study</b> | Types of Tourism |
|-------------------|------------------|

**Textbooks**

1. Vairamani.K and Madhubuti, 2006, *Economic of Tourism* (1st Edition), Himalaya Publishing House, Mumbai
2. Anil.G.S.2019, *Digital and Social Media Marketing*, (2<sup>nd</sup> Edition) Himalaya Publishing House, Mumbai

**Reference Books**

1. Sivaramamurthi, 2003.*Economics of Tourism*, Indian Sculpture, Bombay,
2. Srinivasan, K.R. 1998, *Temples of south India*, New Delhi.
3. Sivaramamurthi, C. 1977, *Amaravathi sculptures*, Government Museum, Chennai.
4. Srinivasan, K.R.2013, *Cave Temples of the pallavas, Archaeological survey of India*,(1<sup>st</sup> Edition) Percy Brown, Indian Architecture. New Delhi

5. Rictchie, J.R. Brent , 2010. *Travel Tourism and Hospitality* ,(3<sup>rd</sup> Edition) Research Publishers, New Delhi.

**Web Resources**

1. <https://hdl.loc.gov/loc.gdc/cip.2020031781>
2. <https://guides.loc.gov/tourism-and-travel/internet>
3. <https://www.wix.com/blog/travel-and-tourism-websites>
4. <https://www.probytes.net/blog/best-tourism-websites-in-india>
5. <https://www.webfx.com/industries/tourism-hospitality/tourism/website-examples/>

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

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

3 – Strong, 2- Medium, 1- Low

**SEMESTER III****SPECIFIC VALUE-ADDED COURSE: CREATION OF FLYER AND BROCHURE**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU233V03    | 2 | - | - | - | 1       | 2           | 30          | 25    | 75       | 100   |

**Pre-requisite:** Students should have basic knowledge on Computer.

**Learning Objectives**

1. To equip students with the knowledge and skills needed to create effective and visually appealing brochures for various purposes.
2. To integrate knowledge with practice for using software tools to produce quality brochures.

**Course Outcomes**

| On the successful completion of the course, student will be able to: |   |           |
|--|---|-----------|
| 1.   | understand the purpose and importance of brochures in communication and marketing.                            | <b>K1</b> |
| 2.   | learn design principles and elements applicable to brochure design.   | <b>K2</b> |
| 3.   | develop proficiency in using graphic design software for creating brochures.                                  | <b>K3</b> |
| 4.   | explore effective layout techniques to organize content in brochures.   | <b>K4</b> |
| 5.   | practice critical thinking and creativity in designing brochures tailored to specific audiences and purposes. | <b>K5</b> |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Introduction to Brochure Design</b><br>Overview of brochure types and purposes - Importance of effective brochure design   | <b>6</b>     |
| <b>II</b>  | <b>Design Principles and Elements</b><br>Understanding layout, balance, contrast, and alignment - Introduction to grids and their application in brochure design - Principles of visual hierarchy                     | <b>6</b>     |
| <b>III</b> | <b>Typography in Brochure Design</b><br>Basics of typography: fonts, typefaces, and type styles - Typography principles for readability and aesthetics - Pairing fonts effectively in brochure design                 | <b>6</b>     |
| <b>IV</b>  | <b>Graphic Design Software Tools</b><br>Introduction to graphic design software (e.g., Adobe InDesign, Canva) - Hands-on practice in creating brochures using software tools - Tips and tricks for efficient workflow | <b>6</b>     |
| <b>V</b>   | <b>Illustrations in brochures</b><br>Incorporating images and icons - Best practices for image selection and manipulation - Copyright considerations for using visual content   | <b>6</b>     |
|            | <b>Total</b>  | <b>30</b>    |

|                   |                                |
|-------------------|--------------------------------|
| <b>Self Study</b> | Introduction to graphic design |
|-------------------|--------------------------------|

**Textbooks:**

1. Watson-Guptill, 2000, *Flyer Designs of the American Rave Scene*, The Earth Program Neil Strauss (Introduction), ISBN 0-8230-4751-2, ISBN 978-0-8230-4751-2.

2. Apoorva Palkar and Amit Jadhav, 2015, *Internet Age-Marketing With Social Media*, (1<sup>st</sup> Edition), Himalaya Publishing House, Chennai

**Reference Book :**

1. Forlag Nippan/Biblios, 2001, *Event Flyer Graphics*, ISBN 3-910052-75-4
2. Chan, Deborah and Herero, Carmen ,2010, *Using Film to Teach Languages*, Manchester, Cornerhouse.
3. Elizabeth Stinson, Wired ,2016, *IBM's Got A Plan To Bring Design Thinking To Big Business*
4. Forrester Study ,2018, "*The Total Economic Impact TM Of IBM's Design Thinking Practice: How IBM Drives Client Value And Measurable Outcomes With Its Design Thinking Framework.*
5. Jim Krause, 2012, *A Comprehensive Guide for Exploring Design Directions*, Adams Media publishers.

**Web Resource:**

1. <https://www.authentic happiness.sas.upenn.edu/learn/creativity>
2. <https://www.abacademies.org/articles/role-of-creative-thinking-as-an-imperative-tool-in-communication-at-workplace-7438.html>
3. <https://truscribe.com/embracing-creativity-in-business-communication/>
4. <https://filmindustry.network/short-films-become-most-important-communication-tool/14005>
5. <https://www.yumpu.com/en/document/read/39725802/oral-presentations>

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

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

3 – Strong, 2- Medium, 1- Low

**SEMESTER III**  
**SPECIFIC VALUE-ADDED COURSE: INTRODUCTION TO GOODS AND SERVICE TAX**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU233V04    | 2 | - | - | - | 1       | 2           | 30          | 25    | 75       | 100   |

**Pre-requisite:** Students should have basic knowledge in GST.

**Learning Objectives:**

1. To enable the students to understand the basic GST Act in India.
2. To provide students with acknowledge of principles and provisions of GST.

**Course Outcomes**

| On the successful completion of the course, student will be able to: |   |                    |
|--|---|--------------------|
| 1.   | understand the concept of GST, its benefits, limitations and process of implementation. | <b>K1 &amp; K3</b> |
| 2.   | remember the transactions covered under GST, the models and structure of GST            | <b>K2 &amp; K4</b> |
| 3.   | analyse the procedure for registration, amendment, and cancellation of registration.    | <b>K3 &amp; K4</b> |
| 4.   | evaluate the forms, place and time , taxable and non-taxable supply                     | <b>K4&amp; K5</b>  |
| 5.   | analyse the value of Goods and Services   | <b>K3 &amp; K4</b> |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Introduction to GST</b><br>Meaning of GST - Scope of GST - Objectives - Features – Limitation of VAT – Need for tax reforms- Process of introduction of GST  | <b>6</b>     |
| <b>II</b>  | <b>Principles of GST</b><br>GST: Principles – Comprehensive structure of GST model in India: Single, Dual GST – Transactions covered under GST.   | <b>6</b>     |
| <b>III</b> | <b>Registration</b><br>Registration under GST- Persons required to obtain Registration - Time limitation for Registration - Procedure and process of Registration - Amendment of registration - Cancellation of Registration. | <b>6</b>     |
| <b>IV</b>  | <b>Supply</b><br>Supply: Meaning and scope - Forms of supply - Taxable supply - Non taxable supply- Place of supply- Time of supply.  | <b>6</b>     |
| <b>V</b>   | <b>Valuation of Goods and Services</b><br>Valuation of Goods and Services: Transaction value - Methods of determination of value - GST rate structure.  | <b>6</b>     |
|            | <b>Total</b>  | <b>30</b>    |

|                   |                |
|-------------------|----------------|
| <b>Self-study</b> | GST Principles |
|-------------------|----------------|

**Textbooks**

1. Gupta, S.S. 2023. *GST Law and Practice*, (14<sup>th</sup> Edition), Law Point Publications, Kolkata.
2. Mehrotra H.C.Agarwal &V.P.2016.*Goods and Services Tax* (58<sup>th</sup> Edition).Sahitya Bhawan Publications, Agra

**Reference Books**

1. Agnihotri. V.K, 2017, *The Central Goods and Services Tax Act*, Hand Book, Authority, Ministry of Law and Justice.



2. Pravendra Rana, C.A., Lavine, C.A. & Goyal, A, 2017, Commercial's GST, Commercial Law Publishers Pvt. Ltd. New Delhi.
3. Datey, V.S. 2017, *A Complete Guide to New Model GST Law*.
4. Vishal Saraogi, C.A. 2017, *GST, Law, Practice and Procedure*, Law Point Publications, Kolkata
5. Motlani&Jatin Sehgal 2024, *GST Manual*,

**Web Resources**

1. <https://cbic-gst.gov.in/>
2. <https://blog.saginfectech.com/top-gst-informational-resources>
3. <https://y20india.in/gst-portal-guide/>
4. <https://www.gst.gov.in/>
5. [https://tax.feedspot.com/gst\\_blogs/](https://tax.feedspot.com/gst_blogs/)

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

|                | PO1       | PO2       | PO3       | PO4       | PO5       | PO6       | PO7       | PSO1      | PSO2      | PSO3      | PSO4      | PSO5      |
|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>CO1</b>     | 3         | 3         | 3         | 2         | 3         | 2         | 2         | 2         | 3         | 2         | 2         | 3         |
| <b>CO2</b>     | 3         | 3         | 3         | 2         | 3         | 2         | 2         | 2         | 3         | 2         | 2         | 3         |
| <b>CO3</b>     | 3         | 3         | 3         | 2         | 3         | 2         | 2         | 2         | 3         | 2         | 2         | 3         |
| <b>CO4</b>     | 3         | 3         | 3         | 2         | 3         | 2         | 2         | 2         | 3         | 2         | 2         | 3         |
| <b>CO5</b>     | 3         | 3         | 3         | 2         | 3         | 2         | 2         | 2         | 3         | 2         | 2         | 3         |
| <b>TOTAL</b>   | <b>15</b> | <b>15</b> | <b>15</b> | <b>10</b> | <b>15</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>15</b> | <b>10</b> | <b>10</b> | <b>15</b> |
| <b>AVERAGE</b> | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>2</b>  | <b>3</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>3</b>  | <b>2</b>  | <b>2</b>  | <b>3</b>  |

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER III**  
**SPECIFIC VALUE-ADDED COURSE: CREATIVE ADVERTISING**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU233V05    | 2 | - | - | - | 1       | 2           | 30          | 25    | 75       | 100   |

**Pre-requisite:** Students should know the basic knowledge of creative advertising.

**Learning Objectives:**

1. To expose the students to the use of creativity in advertising.
2. To help the students to understand the process of creating an advertisement.

**Course Outcomes**

| On the successful completion of the course, students will be able to: |   |           |
|---|---|-----------|
| 1.  | understand advertising Principles and Structure of an Advertising agency.   | <b>K2</b> |
| 2.  | apply in a variety of styles and Attractive Elements in Advertising   | <b>K3</b> |
| 3.  | develop creative thinking skills to generate innovative advertising concepts and ideas                            | <b>K2</b> |
| 4.  | analyse the implement and continually Designing Print Advertisement.  | <b>K4</b> |
| 5.  | analyse media channels, plan advertising placements, negotiate with media vendors, and evaluate media performance | <b>K1</b> |

**K1** - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse

| Units | Contents  | No. of Hours |
|-------|---|--------------|
| I     | <b>Advertising</b><br>Meaning and Definition of Advertising –Types - Functions – Benefits – Social, Ethical and Legal Issues - Recent Trends in Advertising – Advertising Agency – Types – Structure of an Advertising Agency.  | 6            |
| II    | <b>Advertising Planning</b><br>Communication Process – Exposure and Familiarity Model – Response Hierarchy Model — Attractive Elements in Advertising- Advertising Target Audience -Understanding Audience.   | 6            |
| III   | <b>Creative Advertising</b><br>Creativity in Advertising– Creative Process- Creative Thinking – Lateral thinking techniques- Big idea- Advertising Appeals- Selling style-Creative Strategies- Copy Platform- Copy Writing -Print Copy Elements-                          | 6            |
| IV    | <b>Advertising Production: Designing Print Advertisement</b><br>Choosing a Format – Designing a Page – Working with Visuals– Typography and Copy Testing – Print Advertisement Production Process- Thumbnails to Machine Ready Copy- Television Commercials               | 6            |
| V     | <b>Electronic Media</b><br>Types of media –Print- Television –Radio- Electronic and Internet- Outdoor Publicity - Direct Mail and Other Social Media -Q R Code - Pros and Cons of Each Medium--Time frame-Media Vehicle – Media Planning-Media Principles and Strategies. | 6            |
|       | <b>Total</b>  | <b>30</b>    |

|                   |                   |
|-------------------|-------------------|
| <b>Self-study</b> | Choosing a format |
|-------------------|-------------------|

**Textbooks:**

1. Belch E.George, Belch A. Michael,2007, *Advertising and Promotion -An Integrated Marketing Communications Perspective* ( 6th Edition) , Tata McGraw Hill ,New Delhi,
2. Kazmi SHH, Batra Satish K, 2008, *Advertising and Sales Promotion*, (3rd Edition), Excel Books, New Delhi,

**Reference Books:**

1. Bovee Courtland LThill John V.,Dovel George P. and Wood Marian Burk, 1995, *Advertising Excellence*,(1st Edition) McGraw – Hill, New York,
2. Jerkins Frank, Yadin Daniel,2009, *Advertising*, (4th Edition), Pearson Education, New Delhi,
3. Gupta C.B,2008, *Advertising and Personal Selling*, ( 2nd Edition), Sultan Chand and Sons, New Delhi,
4. Gupta S.L., Ratna V.V., 2011, *Advertising and Sales Promotion Management*, (1st Edition) ,Sultan Chand and Sons, New Delhi,
5. Saravanavel and Sumathi, 2010, *Advertising and Salesmanship*, (2nd Edition), Margham Publications, Chennai,

**Web Resources:**

1. [https://www.google.com/search?q=creative+advertising&sca\\_esv=883983b3b9cb61ac&ei=H70PZri5NIqj4-EPwPqTuAo&ved=0ahUKEwj4xL282qqFAxWK0TgGHUD9BKcQ4dUDCBA&uact=5](https://www.google.com/search?q=creative+advertising&sca_esv=883983b3b9cb61ac&ei=H70PZri5NIqj4-EPwPqTuAo&ved=0ahUKEwj4xL282qqFAxWK0TgGHUD9BKcQ4dUDCBA&uact=5)
2. <https://www.pinterest.com/appletoncreative/creative-advertisements/>
3. <https://www.marketing91.com/creative-advertising/>
4. <https://unbounce.com/campaign-strategy/creative-advertising/>

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

|                | PO1       | PO2      | PO3        | PO4       | PO5        | PO6       | PO7       | PSO1      | PSO2       | PSO3      | PSO4     | PSO5      |
|----------------|-----------|----------|------------|-----------|------------|-----------|-----------|-----------|------------|-----------|----------|-----------|
| <b>CO1</b>     | 3         | 1        | 1          | 2         | 3          | 3         | 3         | 3         | 2          | 2         | 3        | 3         |
| <b>CO2</b>     | 3         | 1        | 2          | 2         | 3          | 3         | 3         | 3         | 2          | 2         | 3        | 3         |
| <b>CO3</b>     | 3         | 1        | 2          | 2         | 3          | 3         | 3         | 3         | 1          | 2         | 3        | 3         |
| <b>CO4</b>     | 3         | 1        | 1          | 2         | 2          | 3         | 3         | 3         | 1          | 2         | 3        | 3         |
| <b>CO5</b>     | 3         | 1        | 1          | 2         | 2          | 3         | 3         | 3         | 1          | 2         | 3        | 3         |
| <b>TOTAL</b>   | <b>15</b> | <b>5</b> | <b>7</b>   | <b>10</b> | <b>13</b>  | <b>15</b> | <b>15</b> | <b>15</b> | <b>7</b>   | <b>10</b> | <b>5</b> | <b>15</b> |
| <b>AVERAGE</b> | <b>3</b>  | <b>1</b> | <b>1.4</b> | <b>2</b>  | <b>2.6</b> | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>1.4</b> | <b>2</b>  | <b>1</b> | <b>3</b>  |

3 – Strong, 2- Medium, 1- Low

**SEMESTER III**  
**SPECIFIC VALUE-ADDED COURSE: KNOWLEDGE MANAGEMENT**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU233V06    | 2 | - | - | - | 1       | 2           | 30          | 25    | 75       | 100   |

**Pre-requisite:** Foundational understanding of Management

**Learning Objectives**

1. To learn the meaning of Knowledge Management knowledge management lifecycle and the types of knowledge
2. To capture and using interview as a tool to knowledge capture

**Course Outcomes**

| On the successful completion of the course, students will be able to: |  |               |
|---|--|---------------|
| 1.  | understanding over view knowledge management in detail                                   | <b>K1, K2</b> |
| 2.  | application of learning in solving challenges in building the knowledgemanagement system | <b>K3, K4</b> |
| 3.  | understanding the knowledge management life cycle  | <b>K2, K3</b> |
| 4.  | apply the key concepts of knowledge creation   | <b>K3</b>     |
| 5.  | understanding about the tools for knowledge capturing                                    | <b>K2, K5</b> |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Knowledge Management</b><br>Knowledge Organisation – What Knowledge Management is notabout? Why Knowledge Management? – The Drivers – How it came about? – Key Challenges. | <b>6</b>     |
| <b>II</b>  | <b>Knowledge Intelligence</b><br>Experience – Common Sense – Cognition and Knowledge Management –Data – Information – Knowledge – Characteristics of Knowledge.               | <b>6</b>     |
| <b>III</b> | <b>Challenges in building Knowledge Management</b><br>Challenges in building Knowledge Management systems – Conventional Vs Knowledge Management system Life Cycle.           | <b>6</b>     |
| <b>IV</b>  | <b>Knowledge Creation</b><br>Nonaka’s Model of Knowledge Creation & Transformation.   | <b>6</b>     |
| <b>V</b>   | <b>Knowledge Capture</b><br>Knowledge Capture – Evaluating the Expert – Developing a Relationshipwith Experts.  | <b>6</b>     |
|            | <b>Total</b>  | <b>30</b>    |

|                   |                    |
|-------------------|--------------------|
| <b>Self-study</b> | Knowledge Creation |
|-------------------|--------------------|

**Textbooks:**

1. Elias M Awad & Hassan Ghaziri,2004. Knowledge Management, (1st Edition) Pearson Publications
2. Natarajan.M, 2015, Knowledge Management Challenges and Applications,(Edition) Himalaya Publication, Mumbai.

**Reference Books**

1. Brent N Hunter,2004. *The Power of KM: Harnessing the Extraordinary Value of KnowledgeManagement*, (1st Edition) Spirit Rising Productions.

2. Donald Hislop, 2018, *Knowledge Management in Organizations: A Critical Introduction*, (1st Edition) Oxford University Press, USA
3. Kimiz Dalkir, Taylor & Francis, 2013. *Knowledge Management in Theory and Practice*, (2nd Edition) Linacre House, Jordan Hill.
4. Todd R. Groff and Thomas P Jones, 2012, *Introduction to Knowledge Management*, (2nd Edition) Butterworth Heineman Publications U.S.A
5. Thomas H. Davenport, 1998. *Working Knowledge: How Organizations Manage What They Know*, Harvard, (1st Edition) Business School Press

**Web Resources:**

1. <http://www.universityofcalicut.info/syl1/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination/21392>
4. <https://accountlearning.com/basic-functions-modern-office/>
5. <https://records.princeton.edu/records-management-manual/records-management-concepts-definitions>

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

|                | PO 1      | PO 2      | PO 3      | PO 4      | PO 5      | PO 6      | PO 7      | PSO1     | PSO2     | PSO3      | PSO4      | PSO5      |
|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|----------|-----------|-----------|-----------|
| <b>CO1</b>     | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 1        | 1        | 3         | 3         | 3         |
| <b>CO2</b>     | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 1        | 1        | 3         | 3         | 3         |
| <b>CO3</b>     | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 1        | 1        | 3         | 3         | 3         |
| <b>CO4</b>     | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 1        | 1        | 3         | 3         | 3         |
| <b>CO5</b>     | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 1        | 1        | 3         | 3         | 3         |
| <b>Total</b>   | <b>10</b> | <b>10</b> | <b>15</b> | <b>15</b> | <b>15</b> | <b>15</b> | <b>15</b> | <b>5</b> | <b>5</b> | <b>15</b> | <b>15</b> | <b>15</b> |
| <b>Average</b> | <b>2</b>  | <b>2</b>  | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>3</b>  | <b>1</b> | <b>1</b> | <b>3</b>  | <b>3</b>  | <b>3</b>  |

3 – Strong, 2- Medium, 1- Low

## SEMESTER III / V

## SELF-LEARNING COURSE: INTERNET AGE-MARKETING WITH SOCIAL MEDIA

| Course Code        | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|--------------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|                    |   |   |   |   |         |             |             | CIA   | External | Total |
| AU233SL1/ AU235SL1 | - | - | - | - | 1       | -           | -           | 25    | 75       | 100   |

**Pre-requisite:** Students should have basic knowledge about traditional marketing

**Learning Objectives**

1. To give an awareness on social media marketing.
2. To give an insight in to social media marketing tools.

**Course Outcomes**

| On the successful completion of the course, students will be able to: |   |    |
|---|---|----|
| 1.  | understand the concepts of social media marketing           | K2 |
| 2.  | signify the 4 P's and social media                          | K1 |
| 3.  | identify the social media marketing strategy                | K4 |
| 4.  | examine the functioning of social media marketing tools     | K3 |
| 5.  | determine the concept of present and future of social media | K5 |

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

| Units | Contents  |
|-------|---|
| I     | <b>Fundamentals of Marketing with New Age Media</b><br>Network and the Social Media- Social Media Marketing-Social Media Marketing Requires Careful Study, Strategy and Deployment of the 4 P's-Minding the P's and the Companies in a Social Media World |
| II    | <b>Social Media World</b><br>Evolution of Technology – Internet and Social Media- The Indian Story  |
| III   | <b>Social Media Marketing Strategy</b><br>Past and Present-Overview-Information-Nuts and Bolts  |
| IV    | <b>Social Media Marketing Tools</b><br>Blogging- Social Networking-Widgets- Articles- Social Bookmarking  |
| V     | <b>Social Media Present and Future</b><br>Desire-Destiny-Fortune-Fate-Social media future- Paid Vs Organic  |

**Textbooks:**

1. Apoorva Palkar, Amit Jadhav, 2015, *Internet Age – Marketing with Social Media* (1st Edition), Himalaya Publishing House, Mumbai
2. Anil.G.S.2019, *Digital and Social Media Marketing*- Himalaya Publishing House, Mumbai.

**Reference Books :**

1. Puneet Singh Bhatia, 2019. *Fundamentals of Digital Marketing*, (2<sup>nd</sup> 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,2022, *Digital Marketing Strategy, An Integrated approach to Online Marketing*, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy,2022. *Digital Marketing*” ( 2<sup>nd</sup> 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](https://library.uniteddiversity.coop/Media_and_Free_Culture/The_Social_Media_Marketing_Book.pdf)
5. <https://download.booksdrive.org/download-book/?dln-dp-dl=25951>

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

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

3 – Strong, 2- Medium, 1- Low

**SEMESTER IV**  
**CORE COURSE VII: CORPORATE ACCOUNTING II**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU234CC1    | 5 | - | - | - | 5       | 5           | 75          | 25    | 75       | 100   |

**Pre-requisite:** Should have studied Financial Accounting in I Year

**Learning Objectives:**

1. To know the types of amalgamation and gain an understanding about reconstruction
2. To understand the legal requirements of financial accounts, have an insight on modes of winding up of a company

**Course Outcomes**

| On the successful completion of the course, students will be able to: |   |                    |
|---|---|--------------------|
| 1.  | understand the accounting treatment of amalgamation, absorption and external reconstruction | <b>K1</b>          |
| 2.  | apply and alter the share capital and internal reconstruction                               | <b>K2</b>          |
| 3.  | do the accounting procedure of non-performing assets  | <b>K3</b>          |
| 4.  | give the consolidated accounts of holding companies   | <b>K2 &amp; K4</b> |
| 5.  | prepare liquidator's final statements   | <b>K5</b>          |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Amalgamation, Absorption &amp; External Reconstruction</b><br>Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings). | <b>15</b>    |
| <b>II</b>  | <b>Alteration of Share Capital – &amp; Internal Reconstruction</b><br>Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.   | <b>15</b>    |
| <b>III</b> | <b>Accounting of Banking Companies</b><br>Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.   | <b>15</b>    |
| <b>IV</b>  | <b>Consolidated Financial Statements</b><br>Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).  | <b>15</b>    |
| <b>V</b>   | <b>Liquidation of Companies</b><br>Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration-Liquidator's Final Statement of Accounts.  | <b>15</b>    |
|            | <b>Total</b>  | <b>75</b>    |

|                   |   |
|-------------------|---|
| <b>Self-study</b> | Preparation of Consolidated Balance Sheet |
|-------------------|---|

**Textbooks:**

1. Raman.K.S, and Arulanandam.M.A , 2016, *Advanced Accountancy*, Vol. II,(6<sup>th</sup> Edition) Himalaya Publishing House, Mumbai.
2. Reddy.T.S and Murthy.A, 1999,*Corporate Accounting II*, (2<sup>nd</sup> Edition)Margham Publishers, Chennai



**Reference Books:**

1. Jain S.P. and Narang N.L., 2015, *Advanced Accounting Vol I*, (19<sup>th</sup> Edition) Kalyani Publication, New Delhi.
2. Gupta.R.L, and Radha Swamy.M, 2015, *Advanced Accounts Vol I*, (2<sup>nd</sup> Edition) Sultan Chand, New Delhi.
3. M.C. Shukla and T.S. Grewal, 2016, *Advanced Accounts Vol.II*, (19<sup>th</sup> Edition) S Chand & Sons, New Delhi.
4. Anil kumar, Rajesh Kumar, 2017, *Advanced Corporate Accounting*, (2017<sup>th</sup> Edition) Himalaya Publishing house, Mumbai
5. Shukla.M.C, 2016, *Advanced Accounting*, (19<sup>th</sup> Edition) S.Chand, New Delhi

**Web Resources:**

1. <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
2. <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
3. <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>
4. [https://mis.alagappauniversity.ac.in/siteAdmin/ddeadmin/uploads/6/\\_UG\\_B.Com\\_Commerce%20\(English\)\\_10262\\_Corporate%20Accounting\\_1796.pdf](https://mis.alagappauniversity.ac.in/siteAdmin/ddeadmin/uploads/6/_UG_B.Com_Commerce%20(English)_10262_Corporate%20Accounting_1796.pdf)
5. [https://www.sultanchandandsons.com/images/BookImages/Chapters/590\\_P3%20TC%201052%20Booklet%20\(2\).pdf](https://www.sultanchandandsons.com/images/BookImages/Chapters/590_P3%20TC%201052%20Booklet%20(2).pdf)

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

|                | PO1       | PO2       | PO3       | PO4       | PO5        | PO6       | PO7       | PSO1      | PSO2      | PSO3      | PSO4      | PSO5      |
|----------------|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>CO1</b>     | 3         | 2         | 3         | 2         | 2          | 2         | 2         | 3         | 2         | 2         | 2         | 2         |
| <b>CO2</b>     | 3         | 2         | 3         | 2         | 3          |           |           | 3         | 2         | 2         | 2         | 2         |
| <b>CO3</b>     | 3         | 2         | 3         | 2         | 3          | 2         | 2         | 3         | 2         | 2         | 2         | 2         |
| <b>CO4</b>     | 3         | 2         | 3         | 2         | 2          | 2         | 2         | 3         | 2         | 2         | 2         | 2         |
| <b>CO5</b>     | 3         | 2         | 3         | 2         | 2          | 2         | 2         | 3         | 2         | 2         | 2         | 2         |
| <b>TOTAL</b>   | <b>15</b> | <b>10</b> | <b>15</b> | <b>10</b> | <b>12</b>  | <b>10</b> | <b>10</b> | <b>15</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>10</b> |
| <b>AVERAGE</b> | <b>3</b>  | <b>2</b>  | <b>3</b>  | <b>2</b>  | <b>2.4</b> | <b>2</b>  | <b>2</b>  | <b>3</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  |

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER IV**  
**CORE COURSE VIII: BUSINESS MATHEMATICS & STATISTICS**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU234CC2    | 5 | - | - | - | 4       | 5           | 75          | 25    | 75       | 100   |

**Pre-requisite:** Should have basic knowledge on Mathematics.

**Learning Objectives:**

- To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
- To familiarise with the measures of central tendency

**Course Outcomes**

| On the successful completion of the course, students will be able to: |   |                    |
|---|---|--------------------|
| 1.  | understand the basics of ratio, proportion, indices and logarithm   | <b>K1</b>          |
| 2.  | remember with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions. | <b>K2</b>          |
| 3.  | apply the various measures of central tendency  | <b>K3</b>          |
| 4.  | analyse the correlation and regression co-efficient.  | <b>K4</b>          |
| 5.  | apply the problems on time series analysis  | <b>K3 &amp; K5</b> |

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

| Units      | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Ratio</b><br>Ratio, Proportion and Variations, Indices and Logarithms.   | <b>15</b>    |
| <b>II</b>  | <b>Interest and Annuity</b><br>Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions.<br>Annuity - Meaning - Types of Annuity Applications.  | <b>15</b>    |
| <b>III</b> | <b>Business Statistics Measures of Central Tendency</b><br>Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient. | <b>15</b>    |
| <b>IV</b>  | <b>Correlation and Regression</b><br>Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.   | <b>15</b>    |
| <b>V</b>   | <b>Time Series Analysis and Index Numbers</b><br>Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.                                       | <b>15</b>    |
|            | <b>Total</b>  | <b>75</b>    |

|                   |                      |
|-------------------|----------------------|
| <b>Self-study</b> | Time Series Analysis |
|-------------------|----------------------|

**Textbooks:**

- Vittal,P.R, 2012,*Business Mathematics & Statistics*,(6<sup>th</sup> Edition) Margham Publications, Chennai
- Ranganath.G.K,Sampangiram.C.S and Rajaram.Y, 2019,*Business Mathematics*,(1<sup>st</sup> Edition) Himalaya Publishing House

**Reference Books:**

- Gupta.B.N,2014, *Business Mathematics & Statistics*, (1<sup>st</sup> Edition )Shashibhawan publishing

house, Chennai

2. Asim Kumar Manna, 2018, *Business Mathematics & Statistics*, (1<sup>st</sup> Edition) McGraw Hill Education, Noida
3. Rayarikar. A.V and Dixit. P.G, 2013, *Business Mathematics & Statistics*, (2<sup>nd</sup> Edition) Nirali Prakashan Publishing, Pune
4. Achdeva. S, 2020, *Business Mathematics & Statistics*, (2<sup>nd</sup> Edition) Lakshmi Narain Agarwal, Agra
5. Raman. B, 2018, *Corporate Accounting*, (2<sup>nd</sup> Edition) Taxmann, New Delhi

**Web Resources:**

1. <https://www.britannica.com/biography/Henry-Briggs>
2. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
3. <https://www.expressanalytics.com/blog/time-series-analysis/>
4. <https://www.vedantu.com/commerce/karl-pearson-coefficient-of-correlation>
5. <https://mathalino.com/reviewer/algebra/arithmic-geometric-and-harmonic-progressions>

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

|                | PO1       | PO2       | PO3       | PO4       | PO5        | PO6       | PO7       | PSO1      | PSO2      | PSO3      | PSO4       | PSO5       |
|----------------|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| <b>CO1</b>     | 3         | 2         | 3         | 2         | 2          | 2         | 2         | 3         | 2         | 2         | 3          | 2          |
| <b>CO2</b>     | 3         | 2         | 3         | 2         | 3          | 2         | 2         | 3         | 2         | 2         | 2          | 3          |
| <b>CO3</b>     | 3         | 2         | 3         | 2         | 3          | 2         | 2         | 3         | 2         | 2         | 3          | 3          |
| <b>CO4</b>     | 3         | 2         | 3         | 2         | 2          | 2         | 2         | 3         | 2         | 2         | 3          | 2          |
| <b>CO5</b>     | 3         | 2         | 3         | 2         | 2          | 2         | 2         | 3         | 2         | 2         | 2          | 3          |
| <b>TOTAL</b>   | <b>15</b> | <b>10</b> | <b>15</b> | <b>10</b> | <b>12</b>  | <b>10</b> | <b>10</b> | <b>15</b> | <b>10</b> | <b>10</b> | <b>13</b>  | <b>13</b>  |
| <b>AVERAGE</b> | <b>3</b>  | <b>2</b>  | <b>3</b>  | <b>2</b>  | <b>2.4</b> | <b>2</b>  | <b>2</b>  | <b>3</b>  | <b>2</b>  | <b>2</b>  | <b>2.6</b> | <b>2.6</b> |

**3 – Strong, 2- Medium, 1- Low**

**SEMESTER IV**  
**ELECTIVE COURSE IV: E-COMMERCE**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU234EC1    | 4 | - | - | - | 3       | 4           | 60          | 25    | 75       | 100   |

**Pre-requisite:** Should have basic knowledge on Commerce

**Learning Objectives:**

1. To know the goals of Electronic commerce
2. To understand the various Business models in emerging E-commerce areas

**Course Outcomes**

| On the successful completion of the course, students will be able to: |  |                    |
|---|--|--------------------|
| 1   | understand the role and features of world wide web               | <b>K1</b>          |
| 2   | understand the Benefits and model of e-tailing                   | <b>K2</b>          |
| 3   | use the web enabled services                                     | <b>K3</b>          |
| 4   | tackle the threats in internet security system                   | <b>K3 &amp; K4</b> |
| 5   | know about the Ethical principles Privacy and Information Rights | <b>K5</b>          |

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

| Units | Contents   | No. of Hours |
|-------|--|--------------|
| I     | <b>Introduction to E-Commerce</b><br>Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.  | 12           |
| II    | <b>E-Commerce Business Models &amp; Consumer Oriented E Commerce</b><br>E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E-retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.  | 12           |
| III   | <b>E-Commerce Marketing Concepts</b><br>The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.   | 12           |
| IV    | <b>Electronic Data Interchange &amp; Security</b><br>Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server. | 12           |
| V     | <b>Ethics in E-Commerce</b><br>Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.  | 12           |
|       | <b>Total</b>   | <b>60</b>    |

|                   |  |
|-------------------|--|
| <b>Self-study</b> | Types of E- Commerce; The World Wide Web, The Internet and the Web: Features |
|-------------------|--|

**Textbooks:**

1. Kenneth C. Laudon, 2009, *E-Commerce: Business Technology*, (4<sup>th</sup> Edition) Pearson Education Limited, New Delhi
2. Joseph.S.J, 2015, *E-Commerce: an Indian perspective*, (5<sup>th</sup> Edition) PHI Learning Pvt. Ltd., New Delhi

**Reference Books:**

1. David Whitley, 2017, *E-Commerce-Strategy, Technologies & Applications*, (2<sup>nd</sup> Edition) TMI, McGraw-Hill, London
2. Kamlesh K. Bajaj, 2013, *E-Commerce- The cutting edge of business*, (1<sup>st</sup> Edition) TMH, McGraw-Hill, Noida
3. Clarke.W, 2020, *E-Commerce through ASP* (3<sup>rd</sup> Edition) BPB, Wrox Publisher, Mumbai
4. Agarwala, K.N. and Agarwala.D, 2000, *Business on the Net : What's and How's of E-Commerce*, (1<sup>st</sup> Edition) McMillan Publisher India Pvt. Ltd., Chennai.
5. Ravi Kalkota, 2002, *Frontiers of E-Commerce*, (1<sup>st</sup> Edition) TM, Pearson Education Limited, New Delhi

**Web Resources:**

1. <https://salientprocess.com/blog/role-of-ai-ecommerce/>
2. <https://www.investopedia.com/terms/e/ecommerce.asp>
3. <https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/>
4. <https://techbullion.com/the-importance-of-ethics-in-ecommerce/>
5. <https://www.euodns.com/blog/ways-to-collect-customer-data-for-your-ecommerce>

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

|                | PO1       | PO2       | PO3        | PO4       | PO5       | PO6       | PO7       | PSO1      | PSO2      | PSO3      | PSO4      | PSO5       |
|----------------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| <b>CO1</b>     | 3         | 2         | 3          | 2         | 3         | 2         | 2         | 3         | 3         | 2         | 3         | 3          |
| <b>CO2</b>     | 3         | 2         | 2          | 2         | 3         | 2         | 2         | 3         | 3         | 2         | 3         | 2          |
| <b>CO3</b>     | 3         | 2         | 3          | 2         | 3         | 2         | 2         | 3         | 3         | 2         | 3         | 3          |
| <b>CO4</b>     | 3         | 2         | 2          | 2         | 3         | 2         | 2         | 3         | 3         | 2         | 3         | 3          |
| <b>CO5</b>     | 3         | 2         | 3          | 2         | 3         | 2         | 2         | 3         | 3         | 2         | 3         | 2          |
| <b>TOTAL</b>   | <b>15</b> | <b>10</b> | <b>13</b>  | <b>10</b> | <b>15</b> | <b>10</b> | <b>10</b> | <b>15</b> | <b>15</b> | <b>10</b> | <b>15</b> | <b>13</b>  |
| <b>AVERAGE</b> | <b>3</b>  | <b>2</b>  | <b>2.6</b> | <b>2</b>  | <b>3</b>  | <b>2</b>  | <b>2</b>  | <b>3</b>  | <b>3</b>  | <b>2</b>  | <b>3</b>  | <b>2.6</b> |

3 – Strong, 2- Medium, 1- Low

**SEMESTER III / IV**  
**SKILL ENHANCEMENT COURSE SEC III: FITNESS FOR WELLBEING**

| Course Code | L | T | P | S | Credits | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             | CIA   | External | Total |
| UG23CSE1    | 1 | - | 1 | - | 2       | 30          | 25    | 75       | 100   |

**Pre-requisites:** Basic understanding of health and wellness concepts

**Learning Objectives**

1. To understand the interconnectedness of physical, mental, and social aspects of well-being, and recognize the importance of physical fitness in achieving holistic health.
2. To develop proficiency in mindfulness techniques, yoga practices, nutritional awareness, and personal hygiene practices to promote overall wellness and healthy lifestyle.

**Course Outcomes**

| On the successful completion of the course, student will be able to: |   |           |
|--|---|-----------|
| 1  | know physical, mental, and social aspects of health                                 | <b>K1</b> |
| 2  | understand holistic health and the role of physical fitness.                        | <b>K2</b> |
| 3  | apply mindfulness and yoga for stress management and mental clarity.                | <b>K3</b> |
| 4  | implement proper personal hygiene practices for cleanliness and disease prevention. | <b>K3</b> |
| 5  | evaluate and implement right nutritional choices.                                   | <b>K5</b> |

**K1-Remember; K2-Understand; K3-Apply; K5-Evaluate**

| Unit       | Contents  | No. of Hours |
|------------|---|--------------|
| <b>I</b>   | <b>Understanding Health and Physical Fitness</b><br>Health – definition- holistic concept of well-being encompassing physical, mental, and social aspects.<br>Physical fitness and its components- muscular strength- flexibility, and body composition.<br>Benefits of Physical Activity- its impact on health and well-being. | <b>6</b>     |
| <b>II</b>  | <b>Techniques of Mindfulness</b><br>Mind – Mental frequency, analysis of thought, eradication of worries<br>Breathing Exercises – types and its importance<br>Mindfulness –pain management - techniques for practicing mindfulness - mindfulness and daily physical activities.   | <b>6</b>     |
| <b>III</b> | <b>Foundations of Fitness</b><br>Stretching techniques to improve flexibility.<br>Yoga-Definition, yoga poses (asanas) for beginners, Sun Salutations (Surya Namaskar), Yoga Nidra – benefits of yoga nidra.  | <b>6</b>     |
| <b>IV</b>  | <b>Nutrition and Wellness</b><br>Role of nutrition in fitness - macronutrients, micronutrients - mindful eating practices, balanced diet - consequences of overeating. Components of healthy food. Food ethics.   | <b>6</b>     |
| <b>V</b>   | <b>Personal Hygiene Practices</b><br>Handwashing- techniques, timing, and importance, oral hygiene- brushing, flossing, and dental care, bathing and showering- proper techniques and frequency, hair care- washing, grooming, and maintaining cleanliness, maintaining personal hygiene, dangers of excessive cosmetic use.    | <b>6</b>     |
|            | <b>Total</b>  | <b>30</b>    |

|                   |                                  |
|-------------------|----------------------------------|
| <b>Self-study</b> | balance diet and basic exercises |
|-------------------|----------------------------------|

**Textbook:**

Bojaja A. Rosy and Virgin Nithya Veena. V. 2024. *A Comprehensive Guide to Health, Fitness and Wellbeing*. JE Publications.

**Reference Books:**

1. Arul Raja Selvan S. R, 2022. *Yogasanam and Health Science*. Self publisher.
2. Vision for Wisdom. 2016. *Value Education*. The World Community Service Centre Vethathiri Publications.
3. WCSC – Vision for Wisdom. 2016. *Paper 1: Yoga and Empowerment*. Vazhga Valamudan Offset Printers Pvt Ltd 29, Nachiappa St, Erode.
4. Lachlan Sleigh. 2023. *Stronger Together the Family's Guide to Fitness and Wellbeing*. Self Publisher.
5. William P. Morgan, Stephen E. Goldston. 2013. *Exercise And Mental Health*. Taylor & Francis.

**Web Resources:**

1. [https://www.google.co.in/books/edition/Psychology\\_of\\_Health\\_and\\_Fitness/11YOAwAABAJ?hl=en&gbpv=1&dq=fitness+for+wellbeing&printsec=frontcover](https://www.google.co.in/books/edition/Psychology_of_Health_and_Fitness/11YOAwAABAJ?hl=en&gbpv=1&dq=fitness+for+wellbeing&printsec=frontcover)
2. [https://www.google.co.in/books/edition/The\\_Little\\_Book\\_of\\_Active\\_Wellbeing/aA6SzgEACAAJ?hl=en](https://www.google.co.in/books/edition/The_Little_Book_of_Active_Wellbeing/aA6SzgEACAAJ?hl=en)
3. [https://www.google.co.in/books/edition/Physical\\_Activity\\_and\\_Mental\\_Health/96DwAAQBAJ?hl=en&gbpv=1&dq=fitness+for+wellbeing&printsec=frontcover](https://www.google.co.in/books/edition/Physical_Activity_and_Mental_Health/96DwAAQBAJ?hl=en&gbpv=1&dq=fitness+for+wellbeing&printsec=frontcover)
4. [https://www.google.co.in/books/edition/The\\_Complete\\_Manual\\_of\\_Fitness\\_and\\_Well/pLPAXPLIMv0C?hl=en&gbpv=1&bsq=fitness+for+wellbeing&dq=fitness+for+wellbeing&printsec=frontcover](https://www.google.co.in/books/edition/The_Complete_Manual_of_Fitness_and_Well/pLPAXPLIMv0C?hl=en&gbpv=1&bsq=fitness+for+wellbeing&dq=fitness+for+wellbeing&printsec=frontcover)
5. [https://www.google.co.in/books/edition/The\\_Wellness\\_Code/4QGZtwAACAAJ?hl=en](https://www.google.co.in/books/edition/The_Wellness_Code/4QGZtwAACAAJ?hl=en)

**SEMESTER IV  
ENVIRONMENTAL STUDIES**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| UG234EV1    | 2 | - | - | - | 2       | 2           | 30          | 25    | 75       | 100   |

**Pre-requisite:** Interest to learn about nature and surrounding.

**Learning Objectives**

1. To know the different types of pollutions, causes and effects
2. To understand the importance of ecosystem, resources and waste management

**Course Outcomes**

| <b>On the successful completion of the course, students will be able to:</b> |   |           |
|--|---|-----------|
| 1.   | know the different kinds of resources, pollution and ecosystems                                     | <b>K1</b> |
| 2.   | understand the biodiversity and its constituents  | <b>K2</b> |
| 3.   | use the methods to control pollution and, to conserve the resources and ecosystem                   | <b>K3</b> |
| 4.   | analyse the factors behind pollution, global warming and health effects for sustainable development | <b>K4</b> |
| 5.   | evaluate various water, disaster and waste management systems                                       | <b>K5</b> |

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

| Units      | Contents   | No. of Hours |
|------------|--|--------------|
| <b>I</b>   | <b>Nature of Environmental Studies</b><br>Multidisciplinary nature of environmental studies- scope of environmental studies - environmental ethics-importance- types- natural resources - renewable and non-renewable resources – forest, land, water and energy resources.  | <b>6</b>     |
| <b>II</b>  | <b>Biodiversity and its Conservation</b><br>Definition: genetic, species of biodiversity - biodiversity hot-spots in India - endangered and endemic species of India – Red Data Book - In-situ and Ex-situ conservation of biodiversity. Ecosystem- types - structure and function - food chain - food web- ecological pyramids- forest and pond ecosystems.   | <b>6</b>     |
| <b>III</b> | <b>Environmental Pollution</b><br>Pollution - causes, types and control measures of air, water, soil and noise pollution. Role of an individual in prevention of pollution. Solid waste management: Causes, effects and control measures of urban and industrial wastes. Disaster management– cyclone, flood, drought and earthquake.  | <b>6</b>     |
| <b>IV</b>  | <b>Environmental Management and Sustainable Development</b><br>From unsustainable to sustainable development -Environmental Law and Policy – Objectives; The Water and Air Acts-The Environment Protection Act - Environmental Auditing-Environmental Impact Assessment-Life Cycle Assessment- Human Health Risk Assessment, Water conservation, rain water harvesting, watershed management.  | <b>6</b>     |
| <b>V</b>   | <b>Social Issues and the Environment</b><br>Population explosion-impact of population growth on environment and social environment. Women and Child Welfare, Role of information technology in environment and human health. Consumerism and waste products. Climate change - global warming, acid rain and ozone layer depletion.<br><b>Field work:</b> Address environmental concerns in the campus (or)<br>Document environmental assets- river / forest / grassland / hill / mountain in the locality (or) | <b>6</b>     |



|  |   |           |
|--|---|-----------|
|  | Study a local polluted site-urban / rural / industrial / agricultural area. |           |
|  | <b>Total</b>  | <b>30</b> |

|                   |                                      |
|-------------------|--------------------------------------|
| <b>Self-study</b> | Pollutants, Ecosystems and Resources |
|-------------------|--------------------------------------|

**Textbook**

Punitha A and Gladis Latha R, 2024. Fundamentals of Environmental Science.

**Reference Books**

1. Agarwal, K.C., 2001. *Environmental Biology*, Nidi Publishers. Ltd. Bikaner.
2. Brunner R.C., 1989, *Hazardous Waste Incineration*, McGraw Hill Ltd.
3. Gorhani, E & Hepworth, M.T. 2001. *Environmental Encyclopedia*, Jaico Publ. House, Mumbai.
4. De A.K.,2018. *Environmental Chemistry*, Wiley Eastern Ltd.
5. Gleick, H.P. 1993. *Water in crisis*, Pacific Institute for Studies Oxford Univ. Press.

**Web Resources**

1. <https://www.sciencenews.org/topic/environment>
2. <https://news.mongabay.com/2024/05/>
3. [https://www.sciencedaily.com/news/earth\\_climate/environmental\\_issues/](https://www.sciencedaily.com/news/earth_climate/environmental_issues/)
4. <https://wildlife.org/rising-oryx-numbers-may-distress-new-mexico-ecosystem/>
5. <https://phys.org/news/2024-02-global-wild-megafauna-ecosystem-properties.html>

**SEMESTER III & IV**  
**LIFE SKILL TRAINING II: CATECHISM**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| UG234LC1    | 1 | - | - | - | 1       | 1           | 15          | 50    | 50       | 100   |

**Learning Objectives:**

1. To develop human values through value education
2. To understand the importance of personal development to lead a moral life

**Course Outcomes**

| On the successful completion of the course, students will be able to: |  |              |
|---|--|--------------|
| 1   | know and understand the aim and importance of value education      | <b>K1,K2</b> |
| 2   | get rid of inferiority complex and act confidently in the society  | <b>K3</b>    |
| 3   | live lovingly by facing loneliness and make decisions on their own | <b>K3</b>    |
| 4   | develop human dignity and able to stand bravely in adversity       | <b>K6</b>    |
| 5   | learn unity in diversity and grow in a life of grace               | <b>K6</b>    |

**K1 - Remember K2-Understand; K3-Apply; K6- Create**

| Units        | Contents  | No. of Hours |
|--------------|---|--------------|
| I            | <b>Face Loneliness:</b> Loneliness – Causes for Loneliness – Loneliness in Jesus Christ Life – Ways to Overcome Loneliness – Need and Importance<br>Bible Reference: Matthew: 6:5-6   | 3            |
| II           | <b>Inferiority Complex:</b> Inferiority Complex - Types – Ways to Get Rid of Inferiority Complex – Words of Eric Menthol – Balanced Emotion – Jesus and his Disciples.<br>Bible Reference: Luke 8:43-48   | 3            |
| III          | <b>Decision Making:</b> Importance of Decision Making – Different Steps – Search – Think – Pray – Decide- Jesus and his Decisions<br>Bible Reference: Mathew 7:7-8<br><b>Independent:</b> Freedom from Control – Different Types of Freedom - Jesus the Liberator<br>Bible Reference: Mark 10:46-52   | 3            |
| IV           | <b>Human Dignity:</b> Basic Needs – Factors that Degrade Human Dignity – How to Develop Human Dignity.<br>Bible Reference: Luke 6:20-26<br><b>Stand Bravely in Adversity:</b> Views of Abraham Maslow – Jesus and his Adversity.<br>Bible Reference: Luke 22:43                                       | 3            |
| V            | <b>Unity in Diversity:</b> Need for Unity – The Second Vatican Council on the Mission of Christian Unity.<br>Bible Reference: I Corinthians 1:10<br><b>To Grow in a Life of Grace:</b> Graceful Life – View of Holy Bible – Moses – Amos – Paul – Graceful Life of Jesus<br>Bible Reference: Amos 5:4 | 3            |
| <b>TOTAL</b> |   | <b>15</b>    |

**Textbooks**

Valvukku Valikattuvom, Christian Life Committee, Kottar Diocese  
*The Holy Bible*

**SEMESTER III & IV**  
**LIFE SKILL TRAINING II: MORAL**

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| UG234LM1    | 1 | - | - | - | 1       | 1           | 15          | 50    | 50       | 100   |

**Learning Objectives:**

1. To cultivate human values through value education
2. To comprehend the importance of humane and morals to lead ethical and moral life.

**Course Outcome**

| <b>On the successful completion of the course, students will be able to:</b> |   |    |
|--|---|----|
| 1  | know the significance of life                                   | K1 |
| 2  | understand the importance of self-care                          | K2 |
| 3  | realise the duty of youngsters in the society and live up to it | K3 |
| 4  | analyse how to achieve success in profession                    | K4 |
| 5  | develop mystical values by inculcating good thoughts            | K5 |

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

| Unit         | Contents  | No. of Hours |
|--------------|---|--------------|
| I            | <b>Edu Care:</b><br>Introduction- -Personal Care-Temple of Mind-Emotional stability-<br>Inner views- Internal and external Beauty- Life is a Celebration                        | 3            |
| II           | <b>Self-care:</b><br>Self- discipline- Selfishness in doing good things- Adolescence stage-<br>What am I? - Self-esteem- Self-Confidence- Respect for womanhood                 | 3            |
| III          | <b>Profession based Values:</b><br>Time Management-Continuous effort- What next? –Present moment<br>is yours, Hard work and Smart Work-Broad view- destruct your failures       | 3            |
| IV           | <b>Mystical Values:</b><br>Thoughts- Positive and negative thoughts- Origin of negative<br>thoughts-Moralisation of needs- Elimination of obstacles                             | 3            |
| V            | <b>Society and you:</b><br>Knowing Humanity-Thankfulness- love and happiness- Honesty-<br>Heroism -Youth is gift of God-Youngsters in politics and social media<br>utilization. | 3            |
| <b>TOTAL</b> |   | <b>15</b>    |

**Text Book**

“Munaetrathin Mugavari”, G. Chandran, Vaigarai Publisher

**SEMESTER IV / VI**  
**SELF LEARNING COURSE: ESSENTIALS OF ENTREPRENEURSHIP**

| Course Code       | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|                   |   |   |   |   |         |             |             | CIA   | External | Total |
| AU234SL1/AU236SL1 | - | - | - | - | 1       | -           | -           | 25    | 75       | 100   |

**Pre-requisite**

Students should have basic knowledge about Entrepreneurship

**Learning Objectives**

- To give an awareness on entrepreneurship.
- To provide an insight in to entrepreneurial ecosystem.

**Course Outcomes**

| On the successful completion of the course, students will be able to: |   |    |
|---|---|----|
| 1   | understand the concept of entrepreneurship.       | K2 |
| 2   | identify the players in entrepreneurial ecosystem | K1 |
| 3   | describe the features of Intrapreneur             | K5 |
| 4   | examine the process of entrepreneurship.          | K4 |
| 5   | determine the business idea                       | K3 |

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

| Units | Contents  |
|-------|---|
| I     | <b>Introduction to Entrepreneurship:</b> Entrepreneurial India – myths concerning entrepreneurship – categories- entrepreneurship influences-challenges to entrepreneurship – Social responsibility- Benefits |
| II    | <b>Entrepreneurial Eco system:</b> Players in the Ecosystem- Characteristics of an Eco system   |
| III   | <b>Introducing the Entrepreneur:</b> Intrapreneur-Entrepreneurial Motivation- Types- Functions- Characteristics-Knowledge and Skill-Entrepreneurial Mobility-Value Systems-Measuring Entrepreneurial Success  |
| IV    | <b>Entrepreneurial Process:</b> Stages in Entrepreneur- Arriving at Business Ideas- Arriving at Business Ideas- Opportunity Analysis- Ideation Techniques- From idea to Business                              |
| V     | <b>Business Model-Introduction-</b> Functions-Business modelling- From Business Model to Business plan.   |

**Textbooks:**

- Raj Shankar, 2013, *Essentials of Entrepreneurship*. (1st Edition), Vijay Nicole Imprints Private Limited, Chennai,
- Jayashree Suresh, 2017 *Entrepreneurial Development*, Margham Publications. Chennai

**Reference Books:**

- Gupta.C.B. & S.S. Khanka.S.S .2014, *Entrepreneurship And Small Business Management*,(2<sup>nd</sup> Edition) Sultan Chand & Sons, New Delhi.
- Charantimath Poornima, 2014, *Entrepreneurship development-Small*, Pearson Education, India.
- Raj Shankar ,2016,*Entrepreneurship Theory and Practice*,(Edition) Vijay Nicole and Imprints Pvt. Ltd, Chennai.
- Vasant Desai, 2017,*Dynamics of Entrepreneurial Development & Management* (24th Edition.),Himalaya Publishing House. Mumbai.
- Anil kumar, Poornima, *Principles of Entrepreneurial development*, (Edition) New age publication, Chennai.

### Web Resources

1. <https://www.interaction-design.org/literature/topics/design-thinking>
2. <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/>
3. <http://www.msme.gov.in/>
4. [https://sist.sathyabama.ac.in/sist\\_coursematerial/uploads/SBAA1603.pdf](https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1603.pdf)
5. <https://goreswarcollege.ac.in/upload/mooc/1695467261.pdf>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low