

**B.Com. Banking and Finance**

Syllabus

AFFILIATED COLLEGES

**Program Code: 2AR**

**2025-2026 onwards**

**BHARATHIAR UNIVERSITY**

**(A State University, Accredited with “A” Grade by NAAC, Ranked 13thamong Indian Universitiesby MHRD-NIRF,WorldRanking:Times-801-1000, Shanghai-901-1000, URAP – 1047)**

**Coimbatore - 641046, Tami Nadu, India**



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| **Program Educational Objectives (PEOs)** | |
| The **B.Com (Banking and Finance)** program describes accomplishments that graduates are expected to attain within five to seven years after graduation. | |
| PEO1 | Graduates will be well suited to work in financial services jobs in a variety of financial organizations including banks, investment companies and  Insurance companies. |
| PEO2 | Applying the financial instruments in managing the risk of investing and hedging  Activity at the individual and the corporate level. |
| PEO3 | Excel in contemporary knowledge of business and developing inclination towards  Lifelong learning. |
| PEO4 | Possess wide spectrum of managerial skills along with competency building qualities in specific areas of business studies. |
| PEO5 | An understanding of best practices and standards and their financial institutions. |

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| **Program Specific Outcomes (PSOs)** | |
| After the successful completion of **B.Com(Banking and Finance)** program, the students are expected to | |
| PSO1 | Students will demonstrate high-level proficiency in financial research and its global levels. |
| PSO2 | Graduates are motivated in career and entrepreneurial skill development to become global leaders in a business and financial sectors. |
| PSO3 | Best students to communicate effectively and to improve their competency skills to solve real time problems in the field of commerce and finance. |
| PSO4 | Identify the fundamental Concepts in mobile application development in the area of calculation of financial sectors. |
| PSO5 | Ability to design, implement domain knowledge of banking technologies for working of banker to customers. |





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| **Program Outcomes(POs)** | |
| On successful completion of the **B.Com(Banking and Finance)** program | |
| PO1 | To determine and evaluate the current financial market needs, commercial  Referral leads and market fluctuations to develop prospective financial proposals to ensure and maintain excellent diplomacy in the competitive business etiquette. |
| PO2 | To promote and undertaker search to understand the financial markets, financial instruments and various investment objectives in the fast growing business era with the needed skills for limitless career success. |
| PO3 | To groom professionals for attainment of competence with intellectual  Contributions and in depth knowledge in the profession of banking and finance  That improves their application to promote continues professional development with limitless earning potential. |
| PO4 | Have comprehensive knowledge of Finance, Accounting, Taxation and Business  Laws. |
| PO5 | Demonstrate knowledge and understanding of business principles and financial advisor apply the set one’s own work to manage multi disciplinary environments. |

**BHARATHIAR UNIVERSITY:** COIMBATORE641046.

# B.Com (BANKING& FINANCE) Curriculum (Affiliated Colleges)

# *(For the students admitted during the academic year 2025–26 onwards)*

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| Part | Course  Code | **Title of the Course** | **Credits** | **Hours** | | **Maximum Marks** | | |
| **Theory** | **Practical** | **CIA** | **ESE** | **Total** |
| FIRST SEMESTER | | | | | | | | |
| I | 11T | Language-I | 4 | 6 | - | 25 | 75 | 100 |
| II | 12E | English-I | 4 | 6 | - | 25 | 75 | 100 |
| III | 13A | Core I- Financial Accounting-I | 4 | 6 | - | 25 | 75 | 100 |
| III | 13B | Core II- Indian Banking System | 4 | 6 | - | 25 | 75 | 100 |
| III | 1AA | Allied Paper-I Business Economics | 3 | 4 | - | 20 | 55 | 75 |
| IV | IFA | Environment Studies # | 2 | 2 | - | - | 50 | 50 |
| Total | | | **21** | **30** | - | **120** | **405** | **525** |
|  | | | | | | | | |
| SECOND SEMESTER | | | | | | | | |
| I | 21T | Language-II | 4 | 6 | - | 25 | 75 | 100 |
| II | 22E | English-II | 2 | 4 | - | 25 | 25 | 50\* |
|  | 2NM | Skill Based Subject-I :Naan Mudhalvan Effective English Cambridge http://kb.naanmudhalvan.in/ Special: File path /Cambridge \_Course\_Details.pdf | 2 | 2 | - | 25 | 25 | 50\* |
| III | 23A | Core III- Financial Accounting - II | 4 | 6 | - | 25 | 75 | 100 |
| III | 23B | Core IV- Business Communication | 4 | 6 | - | 25 | 75 | 100 |
| III | 2AB | Allied Paper – II Principles of management | 3 | 4 | - | 20 | 55 | 75 |
| IV | 2FB | Value Education-Human Rights # | 2 | 2 | - | - | 50 | 50 |
| Total | | | **21** | **30** | - | **145** | **380** | **525** |
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| THIRD SEMESTER | | | | | | | | |
| I | 31T | Language-III | 4 | 6 | - | 25 | 75 | 100 |
| II | 32E | English III | 4 | 4 | - | 25 | 75 | 100 |
| III | 33A | Core V-  Corporate Accounting | 4 | 5 | - | 25 | 75 | 100 |
| III | 33B | Core VI- Company Law | 4 | 4 | - | 25 | 75 | 100 |
| III | 33C | Core VII- Digital Banking | 3 | 4 | - | 20 | 55 | 75 |
| III | 3AC | Allied Paper III- Mathematics for Business | 3 | 3 | - | 20 | 55 | 75 |



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| IV | 3NM | **Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability** | **2** | **2** | - | 25 | 75 | 100 |
| IV | 3FC | Tamil @ /Advanced Tamil# (or) Non-Major Elective –I : Yoga for Human Excellence # Women’s Rights # | **1** | **1** | **-** | **-** | **25** | **25** |
| IV | 3FD | Health & Wellness @ | **1** | **1** | **-** | **25** | **-** | **25** |
| **Total** | | | **26** | **30** | **-** | **190** | **510** | **700** |
|  | | | | | | | | |
| **FOURTH SEMESTER** | | | | | | | | |
| I | 41T | Language-IV | 4 | 6 | - | 25 | 75 | 100 |
| II | 42E | English IV | 4 | 4 |  | 25 | 75 | 100 |
| III | 43A | Core VIII-  Higher Corporate Accounting | 4 | 5 | - | 25 | 75 | 100 |
| III | 43B | Core IX– Investment Management | 4 | 4 | - | 25 | 75 | 100 |
| III | 43P | Core X– Computer Applications Practical’s  (MS office : Access and Tally) | 3 | - | 4 | 20 | 55 | 75 |
| III | 4AD | Allied: IV Statistics for Business | 3 | 3 | - | **20** | 55 | **75** |
| IV | 4NM | Skill based Subject – II :  Naan Mudhalvan - Office Fundamentals <http://kb.naanmudhalvan.in/>  Special File path/ Microsoft Course \_Details.xlsx | **2** | **2** | - | **25** | **75** | **100** |
| IV | 4FE | Tamil @ /Advanced Tamil#(or)Non-major elective-II General Awareness # | 2 | 2 | **-** | **-** | **50** | **50** |
| **Total** | | | **26** | **26** | **4** | **165** | **535** | **700** |
|  | | | | | | | | |
| **FIFTH SEMESTER** | | | | | | | | |
| III | 53A | Core XI- Cost Accounting | 4 | 6 | - | 25 | 75 | 100 |
| III | 53B | Core XII- Commercial Law | 4 | 6 | - | 25 | 75 | 100 |
| III | 53C | Core XIII - Income Tax Law & Practices | 4 | 6 | - | 25 | 75 | 100 |
| III | 53D | Core XIV-  Banking Theory law & Practices | 4 | 5 | - | 25 | 75 | 100 |
| III | 5EA/  5EB/  5EC | Elective – I  A-Insurance  B-Business Management  C- Indirect Taxes | 4 | 5 | - | 25 | 75 | 100 |

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| IV | 5NM | Skill Based Subject-III: Fundamentals of IT | 2 | 2 | - | 25 | 75 | 100 |
| **Total** | | | **22** | **30** | - | **150** | **450** | **600** |
|  | | | | | | | | |
| **SIXTH SEMESTER** | | | | | | | | |
| III | 63A | Core XV-  Management Accounting | 4 | 6 | - | 25 | 75 | 100 |
| III | 63B | Core XVI– Principles of Auditing | 4 | 6 | - | 25 | 75 | 100 |
| III | 63C | Core XVII– Micro Finance | 4 | 6 | - | 25 | 75 | 100 |
| III | 6EA/  6EB/  6EC | Elective – II  A-Financial Services  B-Business Environment  C-E-Commerce | 4 | 5 | - | 25 | 75 | 100 |
| III | 6ED/  6EE/  6EF | Elective – III  D-Indian Capital Market and Financial System  E-Business Finance  F-Project Work and Viva-Voce | 4 | 5 | - | 25 | 75 | 100 |
| IV | 6NM | Skill based Subject - V Naan Mudhalvan- Fin tech Course (Capital Markets / Digital Marketing / Operational Logistics)<http://kb>.  naan mudhalvan.in /Bharathiar University(BU) | **2** | **2** | - | **25** | **75** | **100** |
|  |  | Extension Activities | 2 | - | - | 50 | - | 50 |
| **Total** | | | **24** | **30** | - | **200** | **450** | **650** |
|  | | | | | | | | |
| **Grand Total** | | | **140** | **180** | **-** | **970** | **2730** | **3700** |

**\* English II-University semester examination will be conducted for 50 marks (As per existing pattern of Examination) and it will be converted for 25marks.**

**\*\*Naan Mudhalvan – Skill courses- external 75 marks will be assessed by Industry and internal 25 will be offered by respective course teacher.**

@ No University Examinations. Only Continuous Internal Assessment (CIA)

# No Continuous Internal Assessment (CIA). Only University Examinations.

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| **List of Elective papers** (Colleges can choose any one of the paper as electives) | | |
| Elective-I | A | Insurance |
| B | Business Management |
| C | Indirect Taxes |
| Elective-II | A | Financial Services |
| B | Business Environment |
| C | E-Commerce |
| Elective-III | D | Indian Capital Market and Financial System |
| E | Business Finance |
| F | Project Work and Viva-Voce |



First

Semester



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| **Course code** | | | **13A** | **Title of the Course** | **L** | **T** | | **P** | **C** |
| **Core I** | | | | **FINANCIAL ACCOUNTING - I** | **6** | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge in Accounting** | **Syllabus Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To explore various Basic Accounting Concepts and Conventions 2. To provide understanding about Bank Reconciliation Statement 3. To offer an idea about single entry system of accounts | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | | Understand the various methods of depreciation accounting in the books of accounts | | | | | | K2 | |
| CO2 | | Apply the various techniques of Preparation of Final Accounts of a Sole Trading Concern | | | | | | K3 | |
| CO3 | | Summarizing Bank Reconciliation Statement | | | | | | K2 | |
| CO4 | | Know the Depreciation accounting and methods | | | | | | K2 | |
| CO5 | | Understanding books of accounts relating to Single Entry system | | | | | | K2 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | |
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| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | | **20 hours** | | |
| Meaning and scope of Accounting, Basic Accounting Concepts and Conventions-Objectives of Accounting-Double Entry Book Keeping-Journal, Ledger, Preparation of Trial Balance- Preparation of Cash Book. | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | | **18 hours** | | |
| PreparationofFinalAccountsofaSoleTradingConcern-AdjustmentsReceiptsandPaymentsAccount,Income&ExpenditureAccountandBalanceSheetofNonTradingOrganizations. | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit (Capitalize each Word))** | | **17 hours** | | | | |
| Bank Reconciliation Statement–Errors-Classification of errors –Rectification of errors. | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | |
| Depreciation-Meaning, Causes, Types – Straight Line Method –Written Down Value Method-Insurance Policy Method, Sinking Fund Method & Annuity Method. | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | **18 hours** | | | | |
| Single Entry-Meaning, Features, Defects, Differences between Single Entry and Double Entry System-Statement of Affairs Method-Conversion Method. | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | |
| Expert lectures, online seminars-webinars | | | | | | | | | |
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|  | | | **Total Lecture hours** | | **90 hours** | | | | |
| **Text Book(s)** | | | | | | | | | |
| 1 | Advanced Accountancy-R. L. Gupta & M. Radhasamy | | | | | | | | |
| 2 | Advanced Accountancy-S. P. Jain & K. L. Narang | | | | | | | | |
| **Reference Books** | | | | | | | | | |
| 1 | Advanced Accountancy- M. C. Shukla & T. S. Grewal | | | | | | | | |



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| 2 | Finanacial Accounting- T. S. Reddy & A. Murthy |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites, etc.]** | |
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| Course Designed By: | |

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| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | M |
| **CO3** | S | M | M | S | M |
| **CO4** | S | S | M | S | S |
| **CO5** | S | S | S | S | S |

**S- Strong; M- Medium; L- Low**

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| **Course code** | | **13B** | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core II** | | | **INDIAN BANKING SYSTEM** | **6** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic banking knowledge** | **Syllabus Version** | | | **2025-2026** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the history and basic concepts of Indian banking system 2. To understand the working and functions of state Bank of India 3. To familiarize with the various banking acts and regulations 4. To analyze the role of regional rural banks in India 5. To understand the role and functions of reserve bank of India | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall the history and basic concepts of Indian banking industry | | | | | | | K1 | |
| 2 | Understand the various functions of State Bank of India | | | | | | | K2 | |
| 3 | Understand various provisions relating to banking acts and regulations | | | | | | | K2 | |
| 4 | Analyze the role of regional rural banks and co-operative banks in India | | | | | | | K4 | |
| 5 | Explain the role and functions of Reserve Bank of India | | | | | | | K2 | |
| **K1**- Remember; **K2** - Understand; **K3** - Apply; **K4**- Analyze; **K5**- Evaluate; **K6**– Create | | | | | | | | | |
| **Unit:1** | | **Indian Banking System** | | | **18 hours** | | | | |
| Indian banking system: structure and organization of bank; Reserve Bank of India; Apex banking institution; Commercial banks; Regional rural banks; Co-Operative banks; Development banks. | | | | | | | | | |
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| **Unit:2** | | **State Bank of India** | | | **18 hours** | | | | |
| State Bank of India: Brief History; objectives; Functions; Structure and organization; Working and progress | | | | | | | | | |
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| **Unit:3** | | **Banking Regulation Act,1949** | | **18 hours** | | | | | |
| Banking Regulation Act,1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co-operative banks | | | | | | | | | |
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| **Unit:4** | | **Regional Rural and Co-operative Banks** | | **18 hours** | | | | | |
| RegionalRuralandCo-operativeBanksinIndia:Functions;RoleofRegionalruralandco-operativebanksinruralIndia;Progressandperformance | | | | | | | | | |
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| **Unit:5** | | **Reserve Bank of India** | | **16 hours** | | | | | |
| Reserve Bank of India: Objectives; Organization; Function and working; Monetary policy; Credit control measures and their effectiveness. | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars–webinars | | | |
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|  | | **Total Lecture hours** | **90 hours** |
| **Text Book(s)** | | | |
| 1 | Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co; Calcutta | | |
| 2 | Panandikar S. G. and Mithani DM: Banking in India; Orient Longman | | |
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| **Reference Books** | | | |
| 1 | Sayers R. S: ModernBanking; Oxford University Press. | | |
| 2 | Reddy & Appanniah:B anking Theory and Practice | | |
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| **Related Online Contents [MOOC,SWAYAM, NPTEL, Websites, etc.]** | | | |
| 1 | https://youtu.be/p6lM\_SY\_TtY | | |
| 2 | .https://youtu.be/l8p8PxYbqQ8 | | |
| 3 | https://youtu.be/gZ\_2NLjG9SQ | | |
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| Course Designed By: | | | |

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| **Mapping Course objectives and course outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | M | S |
| **CO2** | S | S | M | S | S |
| **CO3** | S | S | M | S | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | S | S |

 \*S- Strong; M- Medium; L- Low



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| **Course code** | | | **1AA** | **Title of the Course** | **L** | | | | **T** | **P** | **C** |
| **Allied Paper I** | | | | **BUSINESS ECONOMICS** | **4** | | | | **-** | **-** | **3** |
| **Pre-requisite** | | | | **Knowledge in basic economics** | **Syllabus Version** | | | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | | | |  |
| The main objectives of this course are:   1. Impart the knowledge of student’s on economics and its theories. 2. Understand the law of demand 3. Make the students to understand the cost concepts, Market Structure and National Income. | | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | |
| 1 | Explain the basic concept of Business economics. | | | | | | | K2 | | | |
| 2 | Understand the law of demand | | | | | | | K2 | | | |
| 3 | Understand the cost concepts | | | | | | | K2 | | | |
| 4 | To know the Market Structure | | | | | | | K2 | | | |
| 5 | To study the National Income | | | | | | | K2 | | | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:1** | | | **BUSINESS ECONOMICS** | | | | **12 hours** | | | | |
| Business Economics–Meaning-Definition-Scope of Business Economics- Micro and Macro Economics-  Economic Concepts Applied in Business Economics- Role and Responsibilities of a Business Economist | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:2** | | | **LAW OF DEMAND** | | | | **12 hours** | | | | |
| Law of Demand-Determinants of Demand-Demand Distinctions-Indifference Curve Analysis-Consumer's Equilibrium- Elasticity of Demand-Types-Measurement-Demand Forecasting-Methods of Demand Forecasting | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:3** | | | **COST CONCEPTS** | | | **12 hours** | | | | | |
| Cost Concepts- Cost- Output Relationship- Production Function–Iso- quants- Law of Variable Proportions- Returns to Scale-Producer's Equilibrium. | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:4** | | | **MARKET STRUCTURE** | | | **12 hours** | | | | | |
| Market–Meaning-Market Structure- Perfect Competition–Features–Imperfect Competition–Features-  Monopoly- Monopolistic Competition-Oligopoly: Cartels, Price Leadership and Price Rigidity–Pricing under Perfect and Imperfect Competition–Price Discrimination under Monopoly | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:5** | | | **NATIONALINCOME** | | | **10 hours** | | | | | |
| NationalIncome-Definition-ConceptsofNationalIncome–Uses-MethodsofCalculatingNationalIncome–DifficultiesinEstimationofNationalIncome–NationalIncomeandEconomicWelfare. | | | | | | | | | | | |
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| **Unit6** | | | **Contemporary issues** | | | **2 hours** | | | | | |
|  | | | **Expert lectures and seminars** | | |  | | | | | |
|  | | | **Total Lecture hours** | | | **60** | | | | | |
| **Text Book(s)** | | | | | | | | | | | |
| 1 | | Sankaran: Business Economics, | | | | | | | | | |

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| 2 | DM Mithani: Business Economics |
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| **ReferenceBooks** | |
| 1 | Mote VL peul. S & Gupta GS: Managerial Economics, TMH |
| 2 | H. Craig Petersen & W. Crislewis: Managerial Economics, PHI. |
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| **Related Online Contents[MOOC,SWAYAM, NPTEL, Websites, etc.]** | |
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| 2 |  |
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| **Mapping Course objectives and course outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | M | M | M |
| **CO3** | S | M | S | S | M |
| **CO4** | S | S | S | S | M |
| **CO5** | S | S | M | M | S |

S- Strong; M- Medium



Second semester



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| **Course code** | | | **23A** | **Title of the Course** | **L** | **T** | | **P** | **C** |
| **Core III** | | | | **FINANCIAL ACCOUNTING - II** | **6** | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge in accounting** | **Syllabus Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To explore various methods of branch accounting 2. To provide understanding about departmental accounts 3. To Summarizing hire purchasing and installment accounts 4. To promote knowledge about Admission of a partner- Retirement of a partner 5. To facilitate knowledge about Dissolution of a partnership | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| Co 1 | | Implementing various methods of branch accounting in the books of accounts | | | | | | K3 | |
| Co 2 | | Applying the various techniques of departmental accounts | | | | | | K3 | |
| Co 3 | | Summarizing hire purchasing and installment accounts | | | | | | K2 | |
| Co 4 | | Understanding about the Admission of a partner-Retirement of a partner. | | | | | | K2 | |
| Co 5 | | Understanding the books of accounts relating to Dissolution of a partnership | | | | | | K2 | |
| **K1**- Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | |
| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | | **15 hours** | | |
| Branch Accounts –Dependent branches-Stock and debtors system-Independent branch (foreign branches excluded). | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | | **20 hours** | | |
| Departmental Accounts- Basis for allocation of Expenses –Inter departmental transfer at cost or selling price | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit (Capitalize each Word)** | | **20 hours** | | | | |
| Hire Purchase and installment - Default and repossession - Hire Purchase trading account-Installment Purchase System. | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | |
| Admission of a partner- Retirement of a partner. | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | **18 hours** | | | | |
| Dissolution of a partnership –Insolvency of a partner(Application of Indian Partnership Act1932)- Insolvency of all partners- Gradual realization of assets and piece meal distribution (Proportionate Capital method only) | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | |
| Expert lectures, online seminars– webinars | | | | | | | | | |
|  | | | **Total Lecture hours** | | **90 hours** | | | | |
| **Text Book(s)** | | | | | | | | | |
| 1 | Advanced Accountancy-R.L. Gupta & M. Radhasamy | | | | | | | | |
| 2 | Advanced Accountancy-S.P. Jain& K.L. Narang | | | | | | | | |
| **Reference Books** | | | | | | | | | |
| 1 | Advanced Accountancy-M. C. Shukla & T.S. Grewal | | | | | | | | |
| 2 | Finanacial Accounting-T. S. Reddy & A. Murthy | | | | | | | | |



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| **Related Online Contents[MOOC, SWAYAM, NPTEL, Websites, etc.]** | |
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| Course Designed By: | |

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| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | M |
| **CO3** | S | M | M | S | M |
| **CO4** | S | S | S | S | M |
| **CO5** | S | M | S | M | M |

**S- Strong; M- Medium; L- Low**



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| **Course code** | | **23B** | **Title of the Course** | **L** | **T** | | **P** | **C** |
| **Core IV** | | | **BUSINESS COMMUNICATION** | **6** | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic knowledge in the field of**  **Business Communication** | **Syllabus Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to:   1. To provide an overview of Prerequisites to Business Communication. 2. To put in use the basic mechanics of Grammar. 3. To provide an outline to effective Organizational Communication. 4. To underline the nuances of Business communication. 5. To impart the correct practices of the strategies of Effective Business writing. | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| CO1 | To participate in an online learning environment successfully by developing the implication-based understanding of Paraphrasing, deciphering instructions, interpreting guidelines, discussion boards & Referencing Styles. | | | | | | K1 | |
| CO2 | To demonstrate his/her ability to write error free while making an optimum use of correct Business Vocabulary & Grammar. | | | | | | K2 | |
| CO3 | Understanding various levels of organizational communicationandcommunicationbarrierswhiledevelopinganunderstanding of Communication as a process in an organization. | | | | | | K2 | |
| CO4 | To draft effective business correspondence with brevity and clarity. | | | | | | K3 | |
| CO5 | Apply their Critical thinking by designing and developing clean and lucid writing skills. | | | | | | K3 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | |
| **Unit:1** | |  | | | | **15 hours** | | |
| Definition–Methods –Types–PrinciplesofeffectiveCommunication–BarrierstoCommunication–BusinessLetter –Layout. | | | | | | | | |
| **Unit:2** | |  | | | | **20 hours** | | |
| Kinds of Business Letters: Interview – Appointment – Acknowledgement – Promotion –Enquiries–Replies – Orders– Sales– Circular–Complaints. | | | | | | | | |
| **Unit:3** | |  | | **20 hours** | | | | |
| Bank Correspondence – Insurance Correspondence – Agency Correspondence –Correspondence with Shareholders, Directors. | | | | | | | | |
| **Unit:4** | |  | | **18 hours** | | | | |
| Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order –Circular–Notes. | | | | | | | | |
| **Unit:5** | |  | | **15 hours** | | | | |
| Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet –Websites and their use in Business. | | | | | | | | |
| **Unit:6** | | **Contemporary Issue** | | **2 hours** | | | | |
| Expert lectures, online seminars–webinars | | | | | | | | |
|  | | **Total Lecture hours** | | **90 hours** | | | | |
| **Text Book(s)** | | | | | | | | |



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| 1 | RajendraPal & J.S. Korlahalli, Essentials of Business Communication- Sultan Chand & Sons  -New Delhi. |
| 2 | ShirleyTaylor, Communication for Business- Pearson Publications- NewDelhi. |
| 3 | Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd -NewDelhi. |
| **Reference Books** | |
| 1 | Penrose, Rasbery, Myers, Advanced Business Communication-Bangalore. |
| 2 | Simon Collin, Doing Business on the Internet- Kogan Page Ltd.-London |

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| **Mapping Course objectives and course outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | M | S | S |
| **CO5** | S | S | S | M | S |

**S- Strong; M- Medium; L- Low**

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| C**ourse code** | | **2AB** | **TITLE OF THE COURSE** | | **L** | **T** | | **P** | **C** |
| **Allied II** | | | **PRINCIPLES OF MANAGEMENT** | | **4** |  | |  | **3** |
| **Pre-requisite** | | | **Basic knowledge in management** | | **Syllabus Version** | | **2025-**  **2026** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To provide understanding about basic terminologies of management 2. To explore the fundamental principles, process and steps in management including planning 3. To develop knowledge about organizing function in business 4. To explore the concept of motivation in organizational context 5. To generate ideas about effective communication in the business | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Explain the concepts based on management and its features | | | | | | | K2 | |
| 2 | Summarize the principles and importance of planning | | | | | | | K2 | |
| 3 | Interpret and evaluate the various concepts based on organization and its element | | | | | | | K2,K5 | |
| 4 | Examine and analyse the determinants of behavior and motivation theories | | | | | | | K4 | |
| 5 | Understand the need and techniques of communication in management | | | | | | | K2 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze;**K5** -Evaluate; **K6** -Create | | | | | | | | | |
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| **Unit:1** | | **BASIC CONCEPTS OF MANAGEMENT** | | | **12 hours** | | | | |
| Definition of Management–Management and Administration– Nature and Scope of Management  -Functions of Management- Contribution of F.W.Taylor–Henry Fayol– Mary Parker Follet–McGregorand Peter F. Drucker. | | | | | | | | | |
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| **Unit:2** | | **PLANNING** | | | **12 hours** | | | | |
| Planning–Meaning –Nature and Importance of Planning –Planning promises –Methods and  Types of plans–Decision Making. | | | | | | | | | |
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| **Unit:3** | | **ORGANISATION** | | **12 hours** | | | | | |
| Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization–Organization Structure–Span of Control–Organization Chart-Departmentation–Delegation and Decentralization–Authority relationship Line, Functional and Staff. | | | | | | | | | |
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| **Unit:4** | | **MOTIVATION** | | **12 hours** | | | | | |
| Motivation–Need–Determinants of behavior–Maslow’s Theory of Motivation–Motivation Theories in Management–X, Y and Z theories–Leadership styles–MBO–Management by  Exception. | | | | | | | | | |
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| **Unit:5** | | **COMMUNICATION, CO-ORDINATION AND CONTROL** | | **10 hours** | | | | | |
| Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control –Techniques of Control. | | | | | | | | | |
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| **Unit:6** | | **CONTEMPORARYISSUES** | **2 hours** |
| Expert lectures, online seminars-webinars | | | |
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|  | | **Total Lecture hours** | **60 hours** |
| **Text Book(s)** | | | |
| 1 | The Principles of Management-Rustom S. Davan | | |
| 2 | Business Organization and Management- Y. K. Bhushan | | |
| 3 | Business Management- Chatterjee | | |
|  | | | |
| **Reference Books** | | | |
| 1 | Principles of Management –Koontz and O’ Donald | | |
| 2 | Business Management- Dinkar- Pagare | | |
|  | | | |
| **Related Online Contents[MOOC,SWAYAM, NPTEL, Websites, etc.]** | | | |
| 1 | https://onlinecourses.nptel.ac.in/noc20\_mg58/preview | | |
| 2 | htt[ps://www.classc](http://www.classcentral.com/course/swayam-principles-of-management-19977)e[ntral.com/course/swayam-principles-of-management-19977](http://www.classcentral.com/course/swayam-principles-of-management-19977) | | |
| 3 | htt[ps://www.mooc](http://www.mooc-list.com/course/principles-management-saylororg)-[list.com/course/principles-management-saylororg](http://www.mooc-list.com/course/principles-management-saylororg) | | |
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| Course Designed By: | | | |

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| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | S | S |
| **CO3** | S | M | S | S | S |
| **CO4** | S | S | M | S | S |
| **CO5** | M | S | S | M | M |

\*S- Strong; M- Medium; L- Low







Third

Semester



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| **Course code** | | | **33A** | | **Title of the Course** | **L** | **T** | **P** | **C** |
| **Core V** | | | | | **CORPORATE ACCOUNTING** | **5** | **-** | **-** | **4** |
| **Pre-requisite** | | | | | **Basic knowledge of Corporate Accounting** | **Syllabus Version** | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   * To gain working knowledge of company accounting procedure from Issue of Shares and Debentures. * To gain ability in solving the advance problems. * To equip the students with accounting with Valuation of Shares and Goodwill, Preparation of company final accounts. | | | | | | | | | |
| **Expected CourseOutcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | | To understand the basic conceptual knowledge about the company and procedure or Issue, For feature and Reissue of shares, | | | | | | K2 | |
| CO2 | | To understand the Redemption of preference shares and issue and redemption of debentures and Profit prior to incorporation | | | | | | K2 | |
| CO3 | | Preparation of final accounts of companies and calculation of managerial remuneration. | | | | | | K2 | |
| CO4 | | To Solve various methods of valuation of goodwill and shares. | | | | | | K3 | |
| CO5 | | To Understand the concept of alteration of share capital ,internal reconstruction, capital reduction and procedure for capital reduction. | | | | | | K2 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | |
| **Unit:1** | | |  | | | | **15 hours** | | |
| Issue of Shares and Debentures -Various Kinds - Forfeiture-Reissue-Underwriting of Shares and Debentures. | | | | | | | | | |
| **Unit:2** | | | |  | | | **15 hours** | | |
| Redemption of Preference Shares and Debentures – Purchase of business- Profits Prior to  Incorporation. | | | | | | | | | |
| **Unit:3** | | |  | | | **15 hours** | | | |
| Preparation of company final accounts-Company balance sheet-Computation of Managerial Remuneration. | | | | | | | | | |
| **Unit:4** | | |  | | | **15 hours** | | | |
| Valuation of Shares and Goodwill | | | | | | | | | |
| **Unit:5** | | |  | | | **13 hours** | | | |
| Alteration of Share Capital and Internal Reconstruction and Reduction of Capital. | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | | **2 hours** | | | |
| Expert lectures, online seminars–webinars | | | | | | | | | |
|  | | | **Total Lecture hours** | | | **75 hours** | | | |
| **Text Book(s)** | | | | | | | | | |
| 1 | R.L. Gupta and M. Radhaswamy Advanced Accounts, New Delhi, Sultan Chand. | | | | | | | | |
| 2 | Advanced Accounting volume II- SP Iyengar - SultanChand & Sons 2013 edition | | | | | | | | |
| 3 | Advanced accountancy Volume II SNMaheshwari & S.K. Maheshwari Vikas Publication House Pvt Ltd; 10th revised edition, 2013 | | | | | | | | |



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| **Reference Books** |
| CorporateAccountingT.S.Reddy&A.MurthyMarghamPublicationsReprint2015 |
| CA–IPCC Group II Study Materia Lica IICA I Current year |

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| **Mapping Course objectives and course outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | M | M | S | M | M |
| **CO5** | S | S | M | S | S |

**S- Strong; M- Medium; L- Low**



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| **Course code** | | | **33B** | **Title of the Course** | **L** | **T** | | **P** | **C** |
| **Core VI** | | | | **COMPANYLAW** | **4** | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge of Company Law** | **Syllabus Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   * To familiarize the fundamental concepts of Companies Act 2013 * To provide an insight into the different types of Companies and their provisions * To familiarize with various documents involved in a Joint Stock Company. | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | | Understand the formation and kinds of companies. | | | | | | K1 | |
| CO2 | | Acquire knowledge on basic documents in a company and various methods of rising of capital. | | | | | | K2 | |
| CO3 | | Understand the provisions of Companies Act relating to meetings, resolutions and Company Management. | | | | | | K2 | |
| CO4 | | Understand the Issue of share, allotment and E-filing of a Company | | | | | | K2 | |
| CO5 | | Understand about the methods of borrowings and registration | | | | | | K2 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | |
| **Unit:1** | | |  | | | | **13 hours** | | |
| Company–definition–characteristics–kindsofcompanies–DoctrineofLiftingtheveil-Promotionofacompany-Companysecretary–appointment , legal position– Qualification –duties and liabilities of a secretary. | | | | | | | | | |
| **Unit:2** | | |  | | | | **11 hours** | | |
| Memorandum of association-forms–contents –articles of association – forms and contents- procedures for alteration-the Doctrine of Indoor management-distinguish between memorandum and articles. | | | | | | | | | |
| **Unit:3** | | |  | | **11 hours** | | | | |
| Prospectus–contents–statement in lieu of prospectus–legal formalities | | | | | | | | | |
| **Unit:4** | | |  | | **13 hours** | | | | |
| Share Capital – kinds of capital – alteration– issue and allotment of shares- bookbuildingscheme-sharecertificate–transferandtransmissionofshares–E-filing. | | | | | | | | | |
| **Unit:5** | | |  | | **10 hours** | | | | |
| Borrowingpowers–methodsofborrowing–mortgagesandcharges–registration. | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 Hours** | | | | |
| Expert lectures, online seminars–webinars | | | | | | | | | |
|  | | | **Total Lecture hours** | | **60 hours** | | | | |
| **Text Book(s)** | | | | | | | | | |
| 1 | N.D. Kapoor– Company Law And Secretarial Practice | | | | | | | | |
| 2 | P.P.S. Gogna– Textbook of Company Law | | | | | | | | |
| 3 | P.K. Ghosh-Text book of Company Secretarial Practice | | | | | | | | |
| **Reference Books** | | | | | | | | | |
| Kuchaal M.C- Secretarial Practice | | | | | | | | | |
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| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | M |
| **CO2** | S | M | S | S | S |
| **CO3** | S | S | S | S | M |
| **CO4** | S | M | M | S | S |
| **CO5** | M | S | S | S | M |

S- Strong; M- Medium; L- Low



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| **Course code** | | | **33C** | **DIGITAL BANKING** | **L** | **T** | | **P** | **C** |
| **Core VII** | | | |  | **4** | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge of Digital Banking** | **Syllabus Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   * To understand the Essential Elements of Digital Banking * To study the Functioning of Digital Banks * To gain knowledge regarding Familiar with Documentation | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | | To know about the essential elements of valid contract and its types | | | | | | K1 | |
| CO2 | | To understand the elements Consideration and Capacity to Contract | | | | | | K2 | |
| CO3 | | To understand the Discharge and remedies for breach of Contract | | | | | | K2 | |
| CO4 | | To gain knowledge about Contract of Indemnity and Guarantee | | | | | | K2 | |
| CO5 | | To understand the Law of Contract of Sale | | | | | | K2 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | |
| **Unit:1** | | |  | | | | **10 hours** | | |
| Lending of Money by Banks – Principles of Sound Leading – Forms of Advances Such as Cash – Credit – Overdraft – Loan – Purchase and Discounting of Bills. | | | | | | | | | |
| **Unit:2** | | |  | | | | **12 hours** | | |
| Secured Advances- Different Types of Securities Viz., Government Securities – Goods –  Document of the Title to Goods- Models of Creating Charge Viz., Lien – Pledge-  Hypothecation and Mortgage. | | | | | | | | | |
| **Unit:3** | | |  | | **13 hours** | | | | |
| Guarantees – Definition – Essential features of a Contract of Guarantee – Liability of the  Surety – Rights of Surety – Obligations of Creditor Towards Surety Rights of Creditor | | | | | | | | | |
| **Unit:4** | | |  | | **12 hours** | | | | |
| Lon Appraisal – Managerial Appraisal – Technical Appraisal – Commercial Appraisal and – Financial Appraisal | | | | | | | | | |
| **Unit:5** | | |  | | **11 hours** | | | | |
| Documentation – Meaning – Documentation in respect of Various Types of Borrowers and Securities – Essential Clauses – Indian Stamp Act – Limitation Act | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | |
| Expert lectures, online seminars-webinars | | | | | | | | | |
|  | | | **Total Lecture hours** | | **60 hours** | | | | |
| **Text Book(s)** | | | | | | | | | |
| 1 | Bedi H.L. and Hardikar V.K., Practical Banking Advances. Sultan Chand & Sons Pvt.Ltd New Delhi 2014. | | | | | | | | |
| 2 | Sundharam and Varshini, “Banking Law, Theory And Practices”, Sultan Chand & Sons,2013. | | | | | | | | |
| 3 | B. Santhanam, “Banking And Financial System”, Margham Publications, Chennai, 2016 | | | | | | | | |
| **Reference Books** | | | | | | | | | |
| Arun Kumar Sen, Jitendra Kumar, Mitra,” Commercial Law”, The World Press Pvt Ltd, Calcutta | | | | | | | | | |



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| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | S |
| **CO3** | M | S | M | S | S |
| **CO4** | S | S | M | M | S |
| **CO5** | M | M | M | S | M |

**S- Strong; M- Medium; L- Low**

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| **Course code** | | 3AC | | **TITLE OF THE COURSE** | **L** | | | | **T** | **P** | **C** |
| **ALLIED PAPER III** | | | | **MATHEMATICS FOR BUSINESS** | **3** | | | | **-** | **-** | **3** |
| **Pre-requisite** | | | | **Basics knowledge on Mathematics for Business** | **Syllabus Version** | | | | | **2025** | |
| **Course Objectives:** | | | | | | | | | | | |
| The main objectives of this course are to:   1. Understand and apply basics of applications of mathematics in business 2. Make the students to be ready for solving business problems using mathematical operations. 3. Provide insight knowledge about variables, constants and functions. 4. Gain the knowledge on integral calculus and determining definite and indefinite functions. | | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | |
| 1 | Understand the basic concepts of arithmetic and geometric series and. | | | | | | K2 | | | | |
| 2 | To remember the methods for solving problems in arithmetic and geometric series | | | | | | K1 | | | | |
| 3 | Aware of variables, constants and functions and evaluate the first and second order derivatives. | | | | | | K2 | | | | |
| 4 | To gain knowledge on integral calculus and determining definite and indefinite functions. | | | | | | K4 | | | | |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create | | | | | | | | | | | |
|  | | | | | | | | | | | |
| **Unit:1** | | **SET THEORY** | | | | **8 hours** | | | | | |
| Set Theory – Simple and Compound Interest – Effective rate of Interest | | | | | | | | | | | |
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| **Unit:2** | | | **ARITHMETIC AND GEOMETRIC SERIES** | | | | | **9 hours** | | | |
| Arithmetic and Geometric series-problems | | | | | | | | | | | |
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| **Unit:3** | | **MATRIX** | | | | **9 hours** | | | | | |
| Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations | | | | | | | | | | | |
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| **Unit:4** | | **VARIABLES, CONSTANTS AND FUNCTIONS** | | | | **9 hours** | | | | | |

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| Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order  Derivatives – Maxima and Minima – Application to Business Problems | | | | |
| **Unit:5** | | **ELEMENTARY INTEGRAL CALCULUS** | | **8 hours** |
| Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions | | | | |
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| **Unit:6** | | **CONTEMPORARY ISSUES** | | **2 hours** |
| Expert lectures, online seminars – webinars | | | | |
|  | | **Total Lecture hours** | **45 hours** | |
| **Text Book(s)** | | | | |
| 1 | Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers,Trichy-21 | | | |
| 2 | Sundaresan and Jayaseelan,”Introduction to Business Mathematics”,Sultanchand Co&Ltd,Newdelhi | | | |
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| **Reference Books** | | | | |
| 1 | G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House. | | | |
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| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | |
| 1 | <https://www.youtube.com/watch?v=qO1SYFZVmhY> | | | |
| 2 | [https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC](https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD)  [-Lj3PmzVmKCD](https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD) | | | |
| 3 | [https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-](https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L) [ftPVXUYjs2g3YiaY0sEfwW-jg5L](https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L) | | | |
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| Course Designed By: Dr.A.Manonmani ,Dr. | | | | |
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| **Mapping with Programme Outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | M |
| **CO2** | S | S | M | S | S |
| **CO3** | M | S | S | S | S |
| **CO4** | S | S | S | M | M |
| **CO5** | M | M | S | S | S |



Fourth

Semester



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| **Course code** | | | **43A** | **Title of the Course** | **L** | **T** | | **P** | **C** |
| **Core VIII** | | | | **HIGHER CORPORATE ACCOUNITNG** | **5** | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge of public sector accounts** | **Syllabus Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   * To gain working knowledge of mergers * To gain ability in solving the advance problems. * To equip the students with accounting with banking and insurance companies. | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | | To know the procedure and calculation regarding mergers | | | | | | K1 | |
| CO2 | | To understand the internal and external reconstruction of company | | | | | | K2 | |
| CO3 | | To prepare various schedules for Banking companies. | | | | | | K3 | |
| CO4 | | To understand the Preparation of Insurance Company accounts | | | | | | K2 | |
| CO5 | | To Prepare the Consolidation Balance Sheet of Holding Company | | | | | | K3 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | |
| **Unit:1** | | |  | | | | **15 hours** | | |
| Accounting for Merger–Absorption | | | | | | | | | |
| **Unit:2** | | |  | | | | **15 hours** | | |
| Reconstruction of Companies – Internal and External Reconstruction (Excluding preparation of schemes) | | | | | | | | | |
| **Unit:3** | | |  | | **15 hours** | | | | |
| Banking Company Accounts–Preparation of Profit and Loss Account and Balance Sheet (New format only) –Treatment on Rebate on Bills Discounted-Treatment on Interest on Doubtful Debts | | | | | | | | | |
| **Unit:4** | | |  | | **15 hours** | | | | |
| Insurance Company accounts (New Format) – Accounts of Life Insurance –Valuation Balance Sheet–General Insurance–Fire and Marine only–Revenue Account and Balance Sheet | | | | | | | | | |
| **Unit:5** | | |  | | **13 hours** | | | | |
| Holding Company Accounts – Preparation of Consolidated Balance Sheet with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Excluding Inter Company Holdings) | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | |
| Expert lectures, online seminars–webinars | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75 hours** | | | | |
| **Text Book(s)** | | | | | | | | | |
| 1 | R.L. Gupta and M. Radhaswamy Advanced Accounts NewDelhi, Sultan Chand. | | | | | | | | |
| 2 | Advanced AccountingvolumeIISPIyengarSultanChand&Sons2013edition | | | | | | | | |
| 3 | Advanced accountancy Volume II SN Maheshwari & SK Maheshwari Vikas Publication House Pvt Ltd;10threvised edition,2013 | | | | | | | | |
| **Reference Books** | | | | | | | | | |
| CorporateAccountingT.S.Reddy&A.MurthyMarghamPublicationsReprint2015 | | | | | | | | | |
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| **Mapping Course objectives and course outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | M | S | M | S |
| **CO5** | S | M | M | S | S |

**S- Strong; M- Medium; L- Low**



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| **Course code** | | | **43B** | **Title of the Course** | **L** | | **T** | **P** | | **C** |
| **Core IX** | | | | **INVESTMENT MANAGEMENT** | **4** | | **-** | **-** | | **4** |
| **Pre-requisite** | | | | **Basic Knowledge Management of Investment** | **Syllabus**  **Version** | | | **2025-2026** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. To understand various alternatives of investment 2. To understand about classification of investment market 3. To perform fundamental analysis before investing 4. To evaluate various types of fundamental analysis 5. To understand about optimum portfolio construction and management | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| CO1 | | Re calling various alternatives of investment | | | | | | K1 | | |
| CO2 | | Comparing the features of various investment markets | | | | | | K2 | | |
| CO3 | | Analyzing investments using fundamental analysis | | | | | | K4 | | |
| CO4 | | Applying technical analysis for evaluating investments | | | | | | K3 | | |
| CO5 | | Creating an optimum portfolio for investment | | | | | | K6 | | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | | |
| **Unit:1** | | |  | | | **10 hours** | | | | |
| Nature, Meaning and scope of Investment– Importance of Investment–Factors influencing Investment – Investment media – Features of investment Programme – Investment Process –Development of Financial system in India. | | | | | | | | | | |
| **Unit:2** | | |  | | | **12 hours** | | | | |
| CapitalMarket–NewissueMarketandstockexchangeinIndia–B.S.E–N.S.E–OTCEI–KindsofTradingactivity–ListingofSecurities–SEBIanditsRole and guidelines. | | | | | | | | | | |
| **Unit:3** | | |  | | **13 hours** | | | | | |
| Fundamental and Technical Analysis – Security evaluation – Economic Analysis –Industry Analysis–Company Analysis–Technical Analysis–Portfolio Analysis. | | | | | | | | | | |
| **Unit:4** | | |  | | **12 hours** | | | | | |
| Investment Alternatives–Investment in Equity Shares, Preference shares, Bonds, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund –Unit Trust– National Savings Scheme– LIC. | | | | | | | | | | |
| **Unit:5** | | |  | |  |  | **11** |  | **hours** | |
| Portfolio Management –Nature, Scope –SEBI Guidelines to Portfolio Management–Portfolio Investment Process –Elements of Portfolio Management–Portfolio Revision–Needs and Problems. | | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | | |
| Expert lectures, online seminars–webinars | | | | | | | | | | |
|  | | | **Total Lecture hours** | | **60 hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | Investment Management- Francis Cherunlillum | | | | | | | | | |
| 2 | Investment Management- Khan and Jain | | | | | | | | | |
| 3 | Investment Management- Preeti Singh | | | | | | | | | |



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| **Reference Books** |
| Investment Management-V. K. Balla |
| Investment Management-V. Gangadha Ramesh Babu |

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| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | S |
| **CO3** | M | S | M | S | S |
| **CO4** | S | S | M | M | M |
| **CO5** | S | M | S | S | S |

**S- Strong; M- Medium; L- Low**

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| **Course code** | | | | **43P** | **Title of the Course** | | | | **L** | | | **T** | **P** | **C** |
| **Core X** | | | | | **COMPUTER APPLICATIONS PRACTICALS**  **(M.S. Office : Access and Tally)** | | | | **-** | | | **-** | **4** | **4** |
| **Pre-requisite** | | | | | **Basic knowledge in MS office and accounting software** | | | | **Syllabus Version** | | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | | | | | | |
| The main objectives of this course are to:   1. To provide practical knowledge in working with MS-Access 2. To understand the basics of working in Tally accounting package 3. To provide insights about the usefulness of internet in business purpose | | | | | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | | | | |
| CO1 | | Understanding the basics of working in MS-office using various tools | | | | | | | | | | | K2 | |
| CO2 | | Generating personal bio data using MS access to Create a Student database | | | | | | | | | | | K6 | |
| CO3 | | Analyzing business transactions using computerized packages | | | | | | | | | | | K4 | |
| CO4 | | Analyzing Inventory Information– Stock Summary | | | | | | | | | | | K4 | |
| CO5 | | Preparing the final accounts with the help of tally | | | | | | | | | | | K3 | |
| **K1**-Remember; **K2**-Understand; **K3** -Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | | | | | | |
| **Unit:1** | | | |  | | | | | | | **10 hours** | | | |
| **MSWord**   1. Create the front page of a News Paper. 2. Type a document and perform the following:    1. Change a paragraph in to two column cashbook.    2. Change a paragraph using bullets (or) numbering format.    3. Find any word and replace it with another word in document. 3. Prepare a class time table using a table menu. 4. Prepare a mail merge for an interview call letter. 5. Create a resume wizard. 6. Design a cheque book of a bank.   Create a table with the following field name: Employee. no,  Employee name, Designation, Department, Experience. | | | | | | | | | | | | | | |
| **Unit:2** | | | |  | | | | | | | **10 hours** | | | |
| MS Excel   1. Develop the Students Mark List worksheet and calculate Total, Average and Save it. Specify the Result also (Field names: S. No, Name of the student, Course, Mark1, Mark2, Mark3, Total, Average and result). 2. Design a chart projecting the cash estimate of a concern in the forthcoming years.   Create a Pivot table showing the performance of the salesmen’s. | | | | | | | | | | | | | | |
| **Unit:3** | | | |  | | | | | | | **10 hours** | | | |
| **MS Power Point**   1. Design slide for a product of your choice, includes the picture of the product and Demonstration and working (minimum three slides) 2. Prepare an organization chart for a company.   Create a show projecting the activities of your department during the academic year | | | | | | | | | | | | | | |
| **Unit:4** | | | |  | | | | | | | **15 hours** | | | |
| MS Access  1. Create a Student database with the following Tables :i).Students Personal Details  ii).Students Mark Details Perform the following: a).Relate the Tables  b).Create a query to the students passed in all subjects. c).Create a form and report | | | | | | | | | | | | | | |
| **Unit:5** | | | |  | | | | | | | **15 hours** | | | |
| Tally   1. Company Creation and Alteration 2. Creating and Displaying Ledger 3. Voucher Creation 4. Voucher Alteration and Deletion 5. Inventory Information– Stock Summary 6. Inventory Information–Godown Creation and alteration 7. Final Accounts 8. Accounting and Inventory Information’s 9. Bill wise Statements. 10. Balance sheet | | | | | | | | | | | | | | |
|  | | | | **Total Lecture hours** | | | | | | | **60 hours** | | | |
|  | **Mapping Course objectives and course outcomes** | | | | | | | | | | | | |  |
|  |  | | **PO1** | | | **PO2** | **PO3** | **PO4** | | **PO5** | | | |
|  | **CO1** | | S | | | S | S | S | | M | | | |
|  | **CO2** | | S | | | M | S | S | | S | | | |
|  | **CO3** | | S | | | S | S | S | | M | | | |
|  | **CO4** | | S | | | M | M | S | | S | | | |
|  | **CO5** | | S | | | S | S | S | | S | | | |

**S- Strong; M- Medium; L-Low**

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| **Course code** | | 4AD | **TITLE OF THE COURSE** | **L** | | | **T** | **P** | **C** |
| **ALLIED PAPER IV** | | | **STATISTICS FOR BUSINESS** | **3** | | | **-** | **-** | **3** |
| **Pre-requisite** | | | **Basic knowledge on statistics for business** | **Syllabus Version** | | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of the course are able to   1. Provide basic conceptual knowledge on applications of statistics in business. 2. Make the students to be ready for solving business problems using statistical operations. 3. Give a detailed instruction of measurement of dispersion. 4. Gain the knowledge on application of correlation and regression for business operations, Index Numbers and Time series. | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Understand the basic concepts of arithmetic and geometric mean and different types of data collection. | | | | | K2 | | | |
| 2 | Recall measures of dispersion. | | | | | K1 | | | |
| 3 | Execute correlation and regression analysis. | | | | | K3 | | | |
| 4 | Understand the Index Numbers | | | | | K2 | | | |
| 5 | Analyze the Time series | | | | | K4 | | | |
| **K1**–Remember; **K2**–Understand; **K3**–Apply; **K4**–Analyze; **K5**–Evaluate; **K6**–Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | **INTRODUCTIONS** | | | **9 hours** | | | | |
| Meaning and Scope of Statistics – Characteristics and Limitations– Presentation of Data by Diagrammatic  and Graphical Methods –Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean | | | | | | | | | |
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| **Unit:2** | | **MEASURESOFDISPERSION** | | | **9 hours** | | | | |
| Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness | | | | | | | | | |
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| **Unit:3** | | **CORRELATIONANDREGRESSIONANALYSIS** | | | **9 hours** | | | | |
| Simple Correlation – Pearson’s coefficient of Correlation – Interpretation of coefficient of Correlation –Concept of Regression Analysis– Co efficient of Concurrent Deviation | | | | | | | | | |
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| **Unit:4** | | **INDEXNUMBERS** | | | **8 hours** | | | | |
| Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – LASPEYRES’ Method, PAASCHE’S Method, FISHER’S Ideal Index.(Excluding Tests of Adequacy of Index Number Formulae) | | | | | | | | | |

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| **Unit:5** | | **TIMESERIES** | | **8 hours** |
| Analysis of Time Series and Business Forecasting–Methods of Measuring Trend and Seasonal Changes(including problems) Methods of Sampling–Sampling and Non-sampling errors(Theoretical aspects only) | | | | |
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| **Unit:6** | | **CONTEMPORARYISSUES** | | **2 hours** |
| Expert lectures, online seminars–webinars | | | | |
|  | | | | |
|  | | **Total Lecture hours** | **45 hours** | |
| **Text Book(s)** | | | | |
| 1 | Statistical Methods by S.P. Gupta | | | |
| 2 | Business Mathematics and Statistics by P. Navaneetham | | | |
| 3 | Statistics by R.S.N.Pillai and V.Bagavathi | | | |
| 4 | Economic and Business Statistics by M.Sivathanu Pillai | | | |
|  | | | | |
| **Reference Books** | | | | |
| 1 | Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor | | | |
| 2 | Applied General Statistics by Frederick E.Croxton and DudleyJ. Cowden | | | |
|  | | | | |
| **Related Online Contents[MOOC,SWAYAM, NPTEL, Websites, etc.]** | | | | |
| 1 | <https://www.youtube.com/watch?v=BUE-XJEHp7g> | | | |
| 2 | [https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s](https://www.youtube.com/watch?v=0s4mKbkYJPU&amp%3Bt=1s) | | | |
| 3 | htt[ps://www.youtube.com/watch?v=Dxcc6ycZ73M](http://www.youtube.com/watch?v=Dxcc6ycZ73M) | | | |
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| Course Designed By: | | | | |

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| **Mapping Course objectives and course outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | M |
| **CO2** | S | S | M | S | S |
| **CO3** | M | S | S | S | S |
| **CO4** | S | S | S | M | M |
| **CO5** | M | M | S | S | S |

S- Strong; M- Medium; L- Low

Fifth Semester



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| **Course code** | | **53A** | **Title of the Course** | **L** | **T** | | **P** | **C** |
| **Core XI** | | | **COST ACCOUNTING** | **6** | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic knowledge of Costing** | **Syllabus**  **Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to:   * Understand and explain the conceptual framework of Cost Accounting * Prepare Cost Accounts for various entities under different situations * AcquirebasicconceptsofCostAccountingrelevantformanagerialdecisionmaking | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| CO1 | Understand the different concepts and classification of costs and create cost sheet for the firms. | | | | | | K2 | |
| CO2 | Gain the knowledge on different types of material controls. | | | | | | K3 | |
| CO3 | Know the system of labour wage payment, labour turnover and  Classification of overhead. | | | | | | K2 | |
| CO4 | Gain the knowledge on different types of process costing. | | | | | | K2 | |
| CO5 | Understand Operating Costing, Contract costing, and Reconciliation of Cost and Financial accounts | | | | | | K3 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | |
| **Unit:1** | |  | | | | **18 hours** | | |
| Cost Accounting–Definition–Meaning and Scope–Concept and Classification–  Costing an aid to Management––Types and Methods of Cost–Elements of Cost Preparation of Cost Sheet and Tender. | | | | | | | | |
| **Unit:2** | |  | | | | **21 hours** | | |
| Material Control: Levels of material Control–Need for Material Control–Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials–Procedure and documentation involved in purchasing–Requisition for stores–  Stores Control–Methods of valuing material issue. | | | | | | | | |
| **Unit:3** | |  | | **20 hours** | | | | |
| Labour: System of wage payment–Idle time–Control over idle time–Labour turnover. Overhead–Classification of overhead– allocation and absorption of overhead. Activity- Based Costing-the basic elements of activity-based costing (ABC) system as distinguished from traditional systems-prevent table under-costing and over-costing of products and services and  their effectonprofitability–costhierarchy–costassignmentusingABCsystem–Activity-  based Management(ABM)[only introduction level]. | | | | | | | | |
| **Unit:4** | |  | | **13 hours** | | | | |
| Process costing– Features of process costing–process losses, wastage, scrap, normal process loss   * Abnormal loss, abnormal gain.(Excluding inter process profits and equivalent production). | | | | | | | | |
| **Unit:5** | |  | | **16 hours** | | | | |
| OperatingCosting-Contractcosting–ReconciliationofCostandFinancialaccounts. | | | | | | | | |



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| **Unit:6** | | **Contemporary Issue** | **2 hours** |
| Expert lectures, online seminars–webinars | | | |
|  | | **Total Lecture hours** | **90 hours** |
| **Text Book(s)** | | | |
| 1 | S.P.JainandK.L.Narang,“CostAccounting”,KalyaniPublishers,NewDelhi.Edn.2005 | | |
| 2 | R.S.N. Pillaiand V. Bagavathi  ,“CostAccounting”,S.ChandandCompanyLtd.,NewDelhi.Edn.2004 | | |
| 3 | S.P.Iyyangar,“CostAccountingPrinciplesandPractice”,SultanChand,NewDelhi.2005. | | |
| **Reference Books** | | | |
| V.KSaxena&C.D.Vashist,“CostAccounting”,SultanChand,NewDelhi2005. | | | |
| M.N.Arora,“CostAccounting”,SultanChand,NewDelhi2005. | | | |

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| **Mapping Course objectives and course outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | M |
| **CO2** | S | S | S | S | S |
| **CO3** | S | M | S | S | S |
| **CO4** | S | S | M | S | S |
| **CO5** | S | S | S | S | M |

**S- Strong; M- Medium; L- Low**

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| **Course code** | | 53B | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core XII** | | | **COMMERCIAL LAW** | **6** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic law** | **Syllabus**  **Version** | | | **2025-**  **2026** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To recall the basic concepts of law 2. To describe the essentials of valid consideration 3. To provide original examples relating to various aspects of contracts 4. To illustrate the various procedures relating to contract of indemnity and guarantee 5. To evaluate the provisions of sales of goods act | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Remember the basic concepts of law | | | | | | | K1 | |
| 2 | Understand the essentials of valid consideration | | | | | | | K2 | |
| 3 | Exemplify various aspects of contract act | | | | | | | K2 | |
| 4 | Simplify the various procedures relating to contract of indemnity and guarantee | | | | | | | K4 | |
| 5 | Apply the various provisions of sale of goods act | | | | | | | K4 | |
| **K1**-Remember; **K2** -Understand; **K3** -Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | |
| **Unit:1** | | **Law of Contract** | | | **18 hours** | | | | |
| Law–Meaning–Law of Contract–Essential Elements of Valid Contract–Types of Contracts- Offer – Legal Rules relating to Offer –Acceptance –Essentials of Valid Acceptance –Revocation of Offer and Acceptance | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | **Essentials of Contract** | | | **18 hours** | | | | |
| Consideration–Essentials of Valid Consideration–Capacity to Contract–Law relating to Minor, Unsound Mind–Persons Disqualified by Law. | | | | | | | | | |
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| **Unit:3** | | **Performance of Contract** | | **18 hours** | | | | | |
| Performance of Contract–Modes of Performance–Quasi-Contract–Discharge of Contract–Modes of Discharge- Remedies for Breach of Contract. | | | | | | | | | |
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| **Unit:4** | | **Indemnity and Guarantee** | | **18 hours** | | | | | |
| Contract of Indemnity and Guarantee– Rights of Indemnity Holder–Rights and Liabilities of Surety.-Bailment and Pledge. | | | | | | | | | |
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| **Unit:5** | | **Sale of Goods Act** | | **16 hours** | | | | | |
| Sale of Goods Act– Sale and Agreement to Sell–Conditions and Warranties-Law of Carriage of Goods | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars–webinars | | | | | | | | | |
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|  | | **Total Lecture hours** | **90 hours** |
| **Text Book(s)** | | | |
| 1 | N.D.Kapoor,“BusinessLaw”,SultanChand&Sons,NewDelhi2005 | | |
| 2 | R.S.N. Pillai & Bagavathi,“ Business Law”S.Chand,NewDelhi2005. | | |
| **ReferenceBooks** | | | |
| 1 | Arun Kumar Sen,” Commercial Law”, The world press Pvt Ltd, Calcutta | | |
| 2 | ArunKumarSen,JitendraKumar,Mitra,”CommercialLaw”,TheWorldPressPvtLtd,Calcutta | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites, etc.]** | | | |
| 1 | https://youtu.be/LGPTO0vr4gk | | |
| 2 | https://youtu.be/VYy89X\_7rIE | | |
| 3 | https://youtu.be/TvauoAKJbW0 | | |
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| Course Designed By: | | | |

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| **Mapping Course objectives and course outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | M | S | S | S |
| **CO3** | S | S | M | S | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | M | S |
| **CO5** | S | M | M | S | S |

S- Strong; M-Medium; L- Low



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| **Course code** | | | **53C** | **Title of the Course** | **L** | | **T** | **P** | **C** |
| **Core XIII** | | | | **INCOMETAX LAW & PRACTICES** | **6** | | **-** | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge of Income Tax** | **Syllabus**  **Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   * To enlighten the students to learn the Basic provisions of the Income Tax Act. * To enable the student to know the various heads of Income. * To make the students to learn the procedure to compute the tax liability of an individual. | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | | Enumerate the basic principles of income tax | | | | | | K1 | |
| CO2 | | Know the various heads of Income | | | | | | K2 | |
| CO3 | | Understand the Income from other sources | | | | | | K2 | |
| CO4 | | Examines the Deductions from Gross Total Income | | | | | | K2 | |
| CO5 | | Computation of tax liability of an individual | | | | | | K3 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | |
| **Unit:1** | | |  | | **13 hours** | | | | |
| Income Tax Act – Definition of Income – Assessment year – Previous Year – Assesses –Scope of Income– Charge of Tax– Residential Status–Exempted Income. | | | | | | | | | |
| **Unit:2** | | |  | | **18 hours** | | | | |
| Heads of Income: Income from Salaries–Income from House Property | | | | | | | | | |
| **Unit:3** | | |  | | | **21 hours** | | | |
| Profit and Gains of Business or Profession–Income from Other Sources | | | | | | | | | |
| **Unit:4** | | |  | | | **18 hours** | | | |
| Capital Gains– Deductions from Gross Total Income. | | | | | | | | | |
| **Unit:5** | | |  | | | **18 hours** | | | |
| Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability –Assessment of Individuals. | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | | **2 hours** | | | |
| Expert lectures, online seminars–webinars | | | | | | | | | |
|  | | | **Total Lecture hours** | | | **90 hours** | | | |
| **Text Book(s)** | | | | | | | | | |
| 1 | Income tax law and practice-V.P. Gaur &D.B. Narang | | | | | | | | |
| 2 | Income tax law and practice- H. C. Mehrotra and S.P. Goyal | | | | | | | | |
| 3 | Income tax law and Practice- Bhagwathi Prasad | | | | | | | | |
| 4 | Income tax law and Practice -Dr . T. Srinivasan , Vijay Nicole Imprints Pvt., Chennai | | | | | | | | |
| **Reference Books** | | | | | | | | | |
| Income tax Theory, law & practice-T.S. Reddy &Y. Hari Prasad Reddy | | | | | | | | | |

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| **Mapping Course objectives and course outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | M | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | M | S |
| **CO5** | S | S | S | S | S |

**S- Strong; M- Medium; L- Low**



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| **Course code** | | | **53D** | **Title of the Course** | **L** | | **T** | **P** | **C** |
| **Core XIV** | | | | **BANKING THEORY,**  **LAW & PRACTICES** | **5** | | **-** | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge in Banking** | **Syllabus**  **Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   * To understand the legal procedures formulated under Banking Regulation Act1949. * To provide exposure to the students with the latest developments in the banking field * To acquire specialized knowledge of law and practice relating to Banking | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | | Understand and explain the conceptual frame work of banking | | | | | | K1 | |
| CO2 | | Classify and Demonstrate the types of deposit, cheques, loans and advances | | | | | | K2 | |
| CO3 | | To know the types of endorsements and kinds of crossing | | | | | | K1 | |
| CO4 | | To gain knowledge on Statutory protection of paying banker and collecting banker | | | | | | K2 | |
| CO5 | | To understand the lending policies of commercial banks | | | | | | K2 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | |
| **Unit:1** | | |  | | **14 hours** | | | | |
| Definition of banker and customer –Relationships between banker and customer–special features of RBI, Banking regulation Act1949. RBI Credit control Measure–Secrecy of customer Account. | | | | | | | | | |
| **Unit:2** | | |  | | **15 hours** | | | | |
| Opening of account – special types of customer – types of deposit – Bank Pass book –collection of banker– banker lien. | | | | | | | | | |
| **Unit:3** | | |  | | | **16 hours** | | | |
| Kinds of Endorsements: Cheque – features essentials of valid Cheque – crossing – Kinds of crossing- making and endorsement | | | | | | | | | |
| **Unit:4** | | |  | | | **10 hours** | | | |
| Payment of Cheques- Collection of Cheques-statutory protection duties to paying banker and collective banker. | | | | | | | | | |
| **Unit:5** | | |  | | | **18 hours** | | | |
| Loans and advances by commercial bank lending policies of commercial bank-Forms of securities– lien pledge hypothecation and advance against the documents of title to goods–  Mortgage. | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | | **2 hours** | | | |
| Expert lectures, online seminars–webinars | | | | | | | | | |
|  | | | **Total Lecture hours** | | | **75 hours** | | | |
| **TextBook(s)** | | | | | | | | | |
| 1 | Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., NewDelhi. | | | | | | | | |
| 2 | BankingRegulationAct,1 949. | | | | | | | | |
| 3 | Reserve Bank of India, Report on currency and Finance 2003-2004. | | | | | | | | |
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| **Reference Books** |
| Natarajan & Gordon: Banking Theory and Practice |

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| **Mapping Course objectives and course outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | S | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | S | S |

**S- Strong; M- Medium; L- Low**

Sixth Semester



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| **Course code** | | | **63A** | **Title of the Course** | **L** | **T** | | **P** | **C** |
| **Core-XV** | | | | **MANAGEMENT ACCOUNTING** | **6** |  | |  | **4** |
| **Pre-requisite** | | | | **Basic knowledge of decision making accounting** | **Syllabus**  **Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   * To understand about management accounting meaning, objectives and techniques. * To study about the financial statements and calculation of ratio analysis, fund flow statement and cash flow statement. * To gain knowledge about marginal costing, budgeting and standard costing | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | | Understand the nature and scope of Management accounting | | | | | | K2 | |
| CO2 | | Understand different types of Ratios and its applicability in financial analysis. | | | | | | K2 | |
| CO3 | | Familiarize the students with the concept of fund flow and cash flow statements and its preparations and working capital requirements. | | | | | | K3 | |
| CO4 | | ApplicationofMarginalcostingtechniqueinsolvingManagementproblems | | | | | | K4 | |
| CO5 | | To Know the methods of preparing Different types of Budgets. | | | | | | K2 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | |
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| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | | **14 hours** | | |
| Management Accounting– Meaning– Objectives and Scope–Relationship between Management Accounting, Cost Accounting and Financial Accounting. | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | | **20 hours** | | |
| Ratio Analysis– Analysis of liquidity– Solvency and Profitability – Construction of Balance Sheet. | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit (Capitalize each Word)** | | **19 hours** | | | | |
| Working Capital –Working capital requirements and its computation– Fund Flow Analysis and Cash Flow Analysis. | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | **18 hours** | | | | |
| Marginal costing and Break Even Analysis–Managerial applications of marginal costing–Significance and limitations of marginal costing. | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | **17 hours** | | | | |
| Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets–Master Budget–Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget. | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | |
| Expert lectures, online seminars– webinars | | | | | | | | | |
|  | | | **Total Lecture hours** | | **90 hours** | | | | |
| **Text Book(s)** | | | | | | | | | |
| 1 | Management Accounting- Principles & Practice, Sashi K Gupta & R.K. Sharma, Kalyani Publishers, Thirteenth Revised Edition 2016. | | | | | | | | |
| 2 | Management Accounting-Principles & Practice, Dr. S. N. Maheshwari, Dr. S. N. Mittal | | | | | | | | |



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|  | Mahavir Publications Seventh Edition, 2017. |
| 3 | S.K. Bhattacharya,“ Accounting and Management”, Vikas Publishing House. |
| **Reference Books** | |
| 1 | Management accounting R.S.N. Pillai, Bagavathi. S. Chand 4th Edition and 2016. |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites, etc.]** | |
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| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | S | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | S | S |

**S- Strong; M- Medium; L- Low**

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| **Course code** | | 63B | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core XVI** | | | **PRINCIPLES OF AUDITING** | **6** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic knowledge in auditing** | **Syllabus**  **Version** | | | **2025-**  **2026** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the various concepts of auditing and audit programmes 2. To promote the knowledge about the procedure for the conduct of internal audit 3. To provide knowledge about the Verification and Valuation of Assets and Liabilities 4. To familiarize with the process of audit of Joint stock companies 5. To understand the process of investigation and Electronic Auditing | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall the important concept and rules relating to auditing | | | | | | | K1 | |
| 2 | Understand the techniques and applicability of internal audit | | | | | | | K2 | |
| 3 | Analyze the valuation of assets and liabilities in business | | | | | | | K4 | |
| 4 | Analyze the accounts and auditing the joint stock companies | | | | | | | K4 | |
| 5 | Understand about investigation and auditing the computerized accounts | | | | | | | K2 | |
| **K1**-Remember; **K2** -Understand; **K3** -Apply; **K4**-Analyze; **K5**-Evaluate; **K6**–Create | | | | | | | | | |
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| **Unit:1** | | **Nature of Audit** | | | **18 hours** | | | | |
| Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor– Audit Programmes | | | | | | | | | |
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| **Unit:2** | | **Internal Control and Audit** | | | **18 hours** | | | | |
| Internal Control–Internal Check and Internal Audit–Audit Note Book –Working Papers. Vouching–Voucher–Vouching of Cash Book– Vouching of Trading Transactions–Vouching of Impersonal Ledger. | | | | | | | | | |
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| **Unit:3** | | **Verification and Valuation of Assets and Liabilities** | | **18 hours** | | | | | |
| Verification and Valuation of Assets and Liabilities–Auditor’s position regarding the valuation  And verifications of Assets and Liabilities–Depreciation–Reserves and Provisions–Secret Reserves. | | | | | | | | | |
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| **Unit:4** | | **Audit of Joint Stock Companies** | | **18 hours** | | | | | |
| Audit of Joint Stock Companies – Qualification – Disqualifications – Various modes of Appointment of Company Auditor– Rights and Duties– Liabilities of a Company Auditor–Share Capital and Share Transfer Audit – Audit Report– Contents and Types. | | | | | | | | | |
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| **Unit:5** | | **Investigation** | | **16 hours** | | | | | |
| Investigation–Objectives of Investigation–Audit of Computerized Accounts–Electronic Auditing– Investigation under the provisions of Companies Act. | | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | | |
| Expert lectures, online seminars–webinars | | | | | | | | | |
|  | | **Total Lecture hours** | | **90 hours** | | | | | |

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| **Text Book(s)** | |
| 1 | B.N. Tandon,“ Practical Auditing”, S Chand Company Ltd |
| **Reference Books** | |
| 1 | .R.M De Paula,“ Auditing- theEnglish language Society and Sir Isaac Pitman and Sons Ltd, London |
| 2 | Spicer and Pegler,“ Auditing: Khatalia’s Auditing” 4. Kamal Gupta,“ Auditing“, Tata Mcgriall Publications |
| **Related Online Contents [MOOC,SWAYAM, NPTEL, Websites, etc.]** | |
| 1 | https://youtu.be/I7QAOuwm6Qg |
| 2 | https://youtu.be/RXhVlO94ss4 |
| 3 | .https://youtu.be/ZuXFt-Uywdw |
| Course Designed By: | |

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| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | S | M | M |
| **CO3** | S | S | M | S | S |
| **CO4** | S | S | M | M | M |
| **CO5** | S | S | S | S | S |

\*S- Strong; M- Medium; L- Low

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| **Course code** | | 63C | **TITLE OF THE COURSE** | **L** | | **T** | | **P** | **C** |
| **Core XVII** | | | **MICRO FINANCE** | **6** | | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic business knowledge** | **Syllabus**  **Version** | | | **2025-**  **2026** | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To offer an overview about the rural financial system in India 2. To analyze the various income generating activities under micro finance 3. To apply the credit rating methodology 4. To analyze various strategies for pricing of micro finance products 5. To evaluate various measures for transforming NGO’s | | | | | | | | | |
|  | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recognize the present scenario of rural financial system in India | | | | | | | K1 | |
| 2 | Categorize various income generating activities in micro finance | | | | | | | K3 | |
| 3 | Apply the credit rating methodology for rating credit worthiness | | | | | | | K3 | |
| 4 | Analyze the various strategies for pricing of micro finance products | | | | | | | K4 | |
| 5 | Understand the transforming measures of NGO’s | | | | | | | K2 | |
| **K1**-Remember; **K2** -Understand; **K3** -Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | |
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| **Unit:1** | | **Indian Rural Financial System** | | | **18 hours** | | | | |
| Overview of Micro finance: Indian Rural financial system, introduction to Micro finance, Micro finance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Micro finance in kind, Micro remittances, Micro-Securitization, franchising, etc.),Micro finance models ( Generic models viz. SHG, Grameen, and Co-operative, variants SHGNABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC  model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Micro finance practices. Need of Micro finance. | | | | | | | | | |
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| **Unit:2** | | **Overview of Micro finance** | | | **18 hours** | | | | |
| Micro finance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socio-economic analysis, Environmental analysis. Logical frame work, Implementation & Monitoring | | | | | | | | | |
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| **Unit:3** | | **Credit Delivery Methodology** | | **18 hours** | | | | | |
| Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual,  Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks) | | | | | | | | | |
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| **Unit:4** | | **Pricing of Micro finance** | | **18 hours** | | | | | |
| Pricing of Micro finance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Micro finance and Conflict resolution in Micro finance–  Client impact studies measuring impact of Micro finance and Micro enterprises | | | | | | | | | |
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| **Unit:5** | | **Commercial Micro finance** | **16 hours** |
| Commercial Micro finance: MFIs: Evaluating MFIs-Social and performance metrics, fund structure, value- added services The Rise of Commercial Micro finance-: Transforming NGOs.  Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model–MFI as the servicer | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars–webinars | | | |
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|  | | **Total Lecture hours** | **90 hours** |
| **Text Book(s)** | | | |
| 1 | Joanna Ledger wood,“ Micro finance Hand book”: an institutional and financial perspective, The World Bank, Washington, D.C. | | |
| 2 | Beatriz Armendariz and Jonathan Morduch,“ The Economics of Micro finance”, Prentice-Hall of India Pvt. Ltd. Delhi, 2005. | | |
| **Reference Books** | | | |
| 1 | Malcolm Harper,“ Practical Micro finance” A training Guide for South Asia, Vistaar Publication, New Delhi. 2003. | | |
| 2 | C.K. Prahalad," The Market at the Bottom of the Pyramid," 2006,TheFortune at the Bottom of the Pyramid, Wharton School Publishing | | |
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| **Related Online Contents[MOOC,SWAYAM, NPTEL, Websites, etc.]** | | | |
| 1 | https://youtu.be/RIOhLPhioSw | | |
| 2 | https://youtu.be/6OPf1lYmJhg | | |
| 3 | https://youtu.be/GQcE\_1i1cv0 | | |
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| Course Designed By: | | | |

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| **Mapping Course objectives and course outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | S |
| **CO2** | S | S | M | S | S |
| **CO3** | S | M | S | M | S |
| **CO4** | S | M | S | S | S |
| **CO5** | S | M | M | S | S |

\*S- Strong; M- Medium; L- Low





Elective Courses



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| **Course code** | | | **5EA** | **Title of the Course** | **L** | **T** | | **P** | **C** |
| **Elective – I (A)** | | | | **INSURANCE** | **5** | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge of Insurance** | **Syllabus**  **Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   * To lay down a foundation Regulations of Insurance Business and Introduction to Life & General Insurance- Life Insurance * To know the regulations of fire, marine and miscellaneous insurance | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | | Define and identify the concepts of Indian Insurance Industry | | | | | | K1 | |
| CO2 | | To know the features and kinds of policies in Life & General Insurance | | | | | | K2 | |
| CO3 | | Understand the concepts of fire insurance contracts | | | | | | K2 | |
| CO4 | | Understand the Concepts of marine Insurance contracts | | | | | | K2 | |
| CO5 | | To gain knowledge on Miscellaneous Insurance such as motor, Crop, Cattle, Employer’s Liabilities etc | | | | | | K2 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | |
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| **Unit:1** | | | **Title of the Unit ( Capitalize each Word)** | | | | **15 hours** | | |
| Growth & Development of Indian Insurance Industry - Regulations of Insurance Business and The Emerging Scenario | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit ( Capitalize each Word)** | | | | **15 hours** | | |
| Introduction to Life & General Insurance- Life Insurance: Features of Life Insurance-Essentials of Life Insurance Contract – Kinds of Insurance Policies-Premium determination-Life Policy Conditions | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit ( Capitalize each Word)** | | **15 hours** | | | | |
| Fire Insurance: Fire Insurance Contracts – Fire Insurance Coverage –– Policies for stocks ––Rate Fixation in Fire Insurance – Settlement of Claims. | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit ( Capitalize each Word)** | | **15 hours** | | | | |
| Marine Insurance: Marine Insurance Contract––Types of Marine Insurance––Marine Cargo Losses and Frauds–Settlement of claims. | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit ( Capitalize each Word)** | | **13 hours** | | | | |
| Miscellaneous Insurance: Motor Insurance–Employer’s Liability Insurance– Personal Accident  And sickness Insurance–Aviation Insurance– Burglary Insurance–Fidelity Guarantee Insurance–Engineering Insurance–Cattle Insurance–Crop Insurance. | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | |
| Expert lectures, online seminars–webinars | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75 hours** | | | | |
| **Text Book(s)** | | | | | | | | | |
| 1 | Dr. P.K. Gupta: Fundamentals of Insurance,1stedition,Himalaya Publishing House | | | | | | | | |
| 2 | C. Gopala Krishnan: Insurance Principles & Practice, Sterling Publishers Pvt. Ltd., New Delhi. | | | | | | | | |



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| 3 | GeorgeG.R.Lucas,RalphH.Wherry:INSURANCE,PrinciplesandCoverages,U.S.A. |
| **Reference Books** | |
| 1 | Prof.K.S.N.MurthyadK.V.S.Sarma:ModernLawofInsuranceInIndia,N.M.TripathiPvt.Ltd.,Bombay |
| **Related Online Contents[MOOC, SWAYAM, NPTEL, Websites, etc.]** | |
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| **Mapping Course objectives and course outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | S |
| **CO2** | S | S | S | S | S |
| **CO3** | M | S | S | S | S |
| **CO4** | S | M | S | S | S |
| **CO5** | S | S | S | S | S |

**S- Strong; M- Medium; L- Low**

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| **Course code** | | | **5EB** | **Title of the Course** | **L** | | **T** | **P** | **C** |
| **Elective-I (B)** | | | | **BUSINESS MANAGEMENT** | **5** | | **-** | **-** | **4** |
| **Pre-requisite** | | | | Basic knowledge of Management practices | **Syllabus**  **Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   * To gain working knowledge of management practices. * To familiar with decision making and management control. * To equip knowledge with planning, organizing and staffing | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | | To know the overview of basic principles and organizational activity in management | | | | | | K1 | |
| CO2 | | To understand the planning process and decision making using modern techniques | | | | | | K2 | |
| CO3 | | To understand in detail about the Organizing process | | | | | | K2 | |
| CO4 | | To understand the staffing and motivational techniques in management | | | | | | K2 | |
| CO5 | | To equip knowledge in Control Process and Communication | | | | | | K2 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | |
| **Unit:1** | | |  | | | **16 hours** | | | |
| Management- Meaning and Definition– Nature and Scope- Importance– Functions of Management– Management as an Art, Science and Profession– Scientific Management– Fayol’s Principles of Management–Management By Objectives(MBO)–Management By Exception(MBE) | | | | | | | | | |
| **Unit:2** | | |  | | | **14 hours** | | | |
| Planning - Meaning and Definition – Nature – Objectives – Advantages and Disadvantages –Process–Types- Decision Making– Traditional and Modern Techniques–Steps involved in Decision Making | | | | | | | | | |
| **Unit:3** | | |  | | **13 hours** | | | | |
| Organisation– Meaning and Definition– Principles- Types- Importance–Elements of Organisation Process- Delegation and Decentralization-Span of Control-departmentation | | | | | | | | | |
| **Unit:4** | | |  | | **15 hours** | | | | |
| Staffing–Meaning and Definition– Functions– Recruitment- Sources of Recruitment– Motivation –Importance of Motivation - Maslow’s Theory of Motivation – X, Y and Z Theories - Leadership–Types–Qualities of a Good Leader | | | | | | | | | |
| **Unit:5** | | |  | | **15 hours** | | | | |
| Control– Meaning and Definition- Need and Significance of Control- Process of Control–  Techniques of Control– Communication– Types and Channels of Communication–Barriers to Communication | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2hours** | | | | |
| Expert lectures, online seminars- webinars | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75 hours** | | | | |
| **Text Book(s)** | | | | | | | | | |
| 1 | Business Management- Dr. C. B. Gupta, Sultan Chand and Sons, NewDelhi | | | | | | | | |
| 2 | Principles of Management- P.C. Tripathi and P.N. Reddy, Tata Mc Graw Hill Publishing | | | | | | | | |



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|  | Company Ltd., New Delhi |
| 3 | Principles of Management-T. Ramasamy, Himalaya Publishing House, New Delhi |
| **Reference Books** | |
| Business Management- Dinakar Pagare Sultan Chand and Sons, New Delhi | |
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| **Mapping Course objectives and course outcomes** | | | | | |
| **COs** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | S |
| **CO3** | S | S | S | S | S |
| **CO4** | S | M | M | S | S |
| **CO5** | S | M | S | S | S |

**S- Strong; M- Medium; L- Low**

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| **Course code** | | **5EC** | **Title of the Course** | | **L** | **T** | | **P** | **C** |
| **Elective-I (C)** | | | **INDIRECT TAXES** | | **5** |  | |  | **4** |
| **Pre-requisite** | | | **Basic knowledge in Tax** | | **Syllabus Version** | | 2025-  2026 | | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the applicability of indirect taxes in India 2. To familiarize with the calculation and execution of goods and service tax in India 3. To understand the working of custom law in India | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | Recall various concepts relating to Indirect tax regime in India | | | | | | | K1 | |
| 2 | Analyze the concept and applicability of GST in businesses | | | | | | | K4 | |
| 3 | Compare the GST regime with other in direct tax laws prior to it | | | | | | | K2 | |
| 4 | Illustrate GST system in own business and other proto types | | | | | | | K2 | |
| 5 | Examine the custom law and related duties and taxes | | | | | | | K4 | |
| **K1**-Remember; **K2**-Understand; **K3** -Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | |
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| **Unit:1** | |  | | | **12 hours** | | | | |
| Meaning of Tax and Taxation- Types of Taxes: Direct and Indirect Taxes- Features–Merits and Limitations- Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in  India-Methods of levying Indirect Taxes: Advalorem and Specific. Contribution of Indirect taxes to Government Revenues | | | | | | | | | |
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| **Unit:2** | |  | | | **15 hours** | | | | |
| Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes-GST Rate Structure in India. GST Council: Structure and Functions. | | | | | | | | | |
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| **Unit:3** | |  | | **15 hours** | | | | | |
| Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning  and Applicability. | | | | | | | | | |
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| **Unit:4** | |  | | **15 hours** | | | | | |
| Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration -Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due  Dates. | | | | | | | | | |
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| **Unit:5** | |  | **16 hours** |
| Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 –Basic Concepts -Taxable Event-Levy and Exemptions from Customs Duty-Types-Methods of Valuation-Abatement of Duty on Damaged or Deteriorated Goods-Customs Duty Draw Back. | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars-webinars | | | |
|  | | **Total Lecture hours** | **75 hours** |
| **Text Book(s)** | | | |
| 1 | Indirect Taxes Law and Practice-V.S. Datey. Taxmann Publications, New Delhi. | | |
| 2 | Indirect Taxes: GST and Customs Laws-R. Parameswaranan P. Viswanathan, Kavin Publications, Coimbatore. | | |
| **Reference Books** | | | |
| 1 | GST Law and Practice- S. S. Gupta, Taxmann Publications, New Delhi. | | |
| 2 | Indirect Taxation -V. Balachandran. Sultan Chand & Co. New Delhi | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites, etc.]** | | | |
| 1 | **https://tutorstips.com/wp-content/uploads/2019/03/Goods-and-Services-Tax-In-India-Ebook-.pdf** | | |
| 2 | https[://www.](http://www.bing.com/videos/search?q=gst%2Bvideo%2Byoutube&view=detail&mid=7DFF9357992F1E0E36717DFF93)bin[g.com/videos/search?q=gst+video+youtube&view=detail&mid=7DFF9357992F1E0E36717DFF93](http://www.bing.com/videos/search?q=gst%2Bvideo%2Byoutube&view=detail&mid=7DFF9357992F1E0E36717DFF93)57992F1E0E3671&FORM=VIRE | | |
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| Course Designed By: | | | |

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| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | M | M |
| **CO2** | S | S | M | M | M |
| **CO3** | S | M | M | M | M |
| **CO4** | S | S | M | M | M |
| **CO5** | S | S | M | M | M |

**S- Strong; M- Medium; L- Low**

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| **Course code** | | **6EA** | **Title of the Course** | **L** | **T** | | **P** | **C** |
| **Elective - II (A)** | | | **FINANCIAL SERVICES** | **5** | **-** | | **-** | **4** |
| **Pre-requisite** | | | **basic knowledge of financial services** | **Syllabus**  **Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to:   * To give fundamental knowledge on the structure, function and the evolution of financial services * To cover financial intermediaries, financial instruments and the different markets with analytical skills * To understand the importance, structure and operation of the financial system | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| CO1 | Keep students updated on the latest discourse on practical issues and policies in the new international financial environment. | | | | | | K1 | |
| CO2 | Aims to help students to appreciate and understand how financial markets and institutions operate | | | | | | K2 | |
| CO3 | To prepare students with a good understanding of the theoretical foundation of SEBI and Credit Rating | | | | | | K2 | |
| CO4 | To gain knowledge on Mutual Funds and Merchant Banking | | | | | | K2 | |
| CO5 | To understand the Factoring and Venture Capital in India | | | | | | K2 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | |
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| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | | **15 hours** | | |
| Financial Services–Meaning–Scope–Causes for Financial Innovation –New Financial Products and Services – Players in Financial Service Sector – Challenges facing the Financial Service Sector | | | | | | | | |
| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | | **14 hours** | | |
| Capital Market – Primary Market – Functions – Secondary Market – Functions – Listing of Securities–Advantages of Listing | | | | | | | | |
| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **16 hours** | | | | |
| SEBI – Functions – Powers – Guidelines – Foreign Institutional Investors (FIIs) – Bonus Issue –Rights Issues –Debentures–Underwriters–Book Building-Credit Rating–Meaning–Functions–Benefits | | | | | | | | |
| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | |
| Mutual Funds–Introduction –Meaning and Definitions–Types– Selection of a Fund– Mutual Funds in India–Reasons for Slow Growth. Merchant Banking–Definition–Origin–Meaning  –Function–Services of Merchant Banks | | | | | | | | |
| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **13 hours** | | | | |
| Factoring–Introduction–Meaning–Definition– Functions–Types – Benefits–Factoring in India. Venture Capital –Introduction–Meaning–Features– Importance–Venture Capital in India | | | | | | | | |
| **Unit:6** | | **Contemporary Issue** | | **2 hours** | | | | |
| Expert lectures, online seminars-webinars | | | | | | | | |



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|  | | **Total Lecture hours** | **75 hours** |
| **Text Book(s)** | | | |
| 1 | M.Y. Khan, Financial Services, Edition, Tata McGraw Hill | | |
| **Reference Books** | | | |
| 1 | Nalini Prava Tripathy, Financial Services, Prentice Hall of India | | |
| **Related Online Contents[ MOOC, SWAYAM, NPTEL, Websites, etc.]** | | | |
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| **Mapping Course objectives and course outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | S | S |
| **CO2** | S | S | S | S | M |
| **CO3** | S | S | S | M | S |
| **CO4** | S | S | S | S | S |
| **CO5** | S | S | S | S | S |

**S- Strong; M- Medium; L- Low**

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| **Course code** | | | **6EB** | **Title of the Course** | **L** | **T** | | **P** | **C** |
| **Elective - II (B)** | | | | **BUSINESS ENVIRONMENT** | **5** | **-** | | **-** | **4** |
| **Pre-requisite** | | | | **Basic knowledge of Business Environment** | **Syllabus**  **Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   * To study the economic and social environments and their impact on business and strategic decisions. * To understand about the Government Role and Business relationship in India * To gain knowledge about economic parameters | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | | Concept of Business Environment and its impact of business and strategic decisions. | | | | | | K1 | |
| CO2 | | To understand the Political and Legal Environment | | | | | | K2 | |
| CO3 | | To understand the Social–cultural Environment | | | | | | K2 | |
| CO4 | | To gain knowledge on Economic Environment | | | | | | K2 | |
| CO5 | | Impact of technology on globalization and Technology Management. | | | | | | K3 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | |
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| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | | **15 hours** | | |
| TheconceptofBusinessEnvironment-itsnatureandsignificance-Briefoverviewofpolitical-Cultural-legal-economicandsocialenvironmentsandtheirimpactonbusinessandstrategicdecisions. | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | | **15 hours** | | |
| Political Environment - Government Role and Business relationship in India – Provisions of Indian constitution pertaining to business. | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | |
| Social Environment - Cultural heritage - Social attitudes - impact of foreign culture – castes and communities- joint family systems- linguistic and religious groups-Types of social organization-social responsibilities of business. | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | |
| 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-Five Year Planning. | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | **13 hours** | | | | |
| Financial Environment- Financial system-Commercial Banks-Financial Institutions– RBI Stock Exchange- IDBI- Non-Banking Financial Companies (NBFCs). | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | |
| Expert lectures, online seminars–webinars | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75 hours** | | | | |
| **Text Book(s)** | | | | | | | | | |
| 1 | Sankaran. S.- Business Environment | | | | | | | | |
| 2 | Francis Cherunilam- Business Environment | | | | | | | | |



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| 3 | Aswathappa- Business Environment |
| **Reference Books** | |
| 1 | Daasgupta & Sengupta- Government and Business in India. |
| 2 | Srinivasan. K.- Productivity and social Environment |
| **Related Online Contents [MOOC, SWAYAM, NPTEL,Websites, etc.]** | |
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| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | M | S | S |
| **CO3** | M | S | S | S | M |
| **CO4** | S | M | S | S | M |
| **CO5** | M | M | M | S | S |

**S- Strong; M- Medium; L- Low**

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| **Course code** | | **6EC** | **Title of the Course** | **L** | | **T** | | **P** | | **C** |
| **Elective - II (C)** | | | **E- COMMERCE** | **5** | | **-** | | **-** | | **4** |
| **Pre-requisite** | | | **Basic knowledge on E-commerce** | **Syllabus Version** | | | | **2025-2026** | | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. To acquire the basic concept to IT 2. To enable the students one- mail and EDI 3. To impart knowledge on Electronic Commerce and Future of Internet Commerce 4. To apply Business models and Internet applications. | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | Understand the basic concepts of IT | | | | | | | | K2 | |
| 2 | To gain the knowledge one- mail and EDI. | | | | | | | | K3 | |
| 3 | To study the Electronic Commerce | | | | | | | | K2 | |
| 4 | To understand Future of Internet Commerce | | | | | | | | K2 | |
| 5 | Apply Business models and Internet applications. | | | | | | | | K3 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | | |
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| **Unit:1** | | **INTRODUCTION TO INFORMATION TECHNOLOGY** | | | | | **15 hours** | | | |
| Information technology and business - Internet: Evolution of the internet - How internet Works –World Wide Web-(WWW)-Web browsing- Internet addressing– Internet protocols- Internet business strategy  -Business process Re-engineering-Internet- Extranet. | | | | | | | | | | |
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| **Unit:2** | | **ELECTRONIC DATA INTERCHANGE** | | **15 hours** | | | | | | |
| Electronic Mail - E-Mail basics - Working with E-Mail - Useful E-Mail services - Mailing list -Advantages and disadvantages - E-Mail ethics. Electronic Data Interchange: Cost and benefits of EDI – Components of EDI system and cryptography. | | | | | | | | | | |
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| **Unit:3** | | **ELECTRONIC COMMERCE** | | | **15 hours** | | | | | |
| Electronic Commerce: Emergence of F-Commerce - Business models for E-Commerce - E-Marketing - F-payment system-E-Customer Relationship management-E-Supply chain management- Cyber laws. | | | | | | | | | | |
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| **Unit:4** | | **FUTUREOFINTERNETCOMMERCE** | | | **15 hours** | | | | | |
| Future of Internet Commerce - Hard ware Technology trends – Software technology trends –Information trends. | | | | | | | | | | |
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| **Unit:5** | | **CASE STUDY** | **13 hours** |
| Case Studies with reference to Business models and Internet applications. | | | |
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| **Unit:6** | | **Contemporary Issues** | **2 hours** |
| Expert lectures, online seminars–webinars | | | |
| Distribution of marks: Theory 40% and Problems 60% | | | |
|  | | **Total Lecture hours** | **75 hours** |
| **Text Book(s)** | | | |
| 1 | .E-Commerce-A Managerial Perspective-P.T. Joseph. | | |
| 2 | Designing systems for Internet Commerce- G.Winfield Treese & Lawrence C. Stewart. | | |
| 3 | F-Business-Road map for success- Dr. Ravi Kalakota &Marcia Robinson | | |
| 4 | Fundamentals of Information technology-Alexis Leon &Mathews Leon. | | |
|  | | | |
| **Reference Books** | | | |
| 1 | F-Commerce- The Cutting edge of business- Kamalesh K. Bajaj Debjani Nag. | | |
| 2 | Internet for Everyone- Alexis Leon & Mathews Leon | | |
| 3 | E-Commerce- Bhushan Dewan. | | |
| 4 | Internet in a Nutshell- Alexis Leon & Mathews Leon. | | |
|  | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites, etc.]** | | | |
| 1 | [https://searchcio.techtarget.com/definition/e-commerce#:~:text=E%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying](https://searchcio.techtarget.com/definition/e-commerce#%3A~%3Atext%3DE%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying%20and%20selling%2Cor%20consumer%2Dto%2Dbusiness)  [%20and%20selling,or%20consumer%2Dto%2Dbusiness](https://searchcio.techtarget.com/definition/e-commerce#%3A~%3Atext%3DE%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying%20and%20selling%2Cor%20consumer%2Dto%2Dbusiness). | | |
| 2 | <https://ecommerceguide.com/guides/what-is-ecommerce/> | | |
| 3 |  | | |
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| Course Designed By: | | | |

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| **Mapping Course objectives and course outcomes** | | | | | |
| **Cos** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | S | M | S | M |
| **CO3** | S | M | S | S | S |
| **CO4** | S | S | S | S | M |
| **CO5** | S | S | S | M | S |

\***S- Strong; M-Medium; L- Low**

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| **Course code** | | | **6ED** | **Title of the Course** | **L** | | **T** | **P** | **C** |
| **Elective-III (D)** | | | | **INDIAN CAPITAL MARKETAND FINANCIAL SYSTEM** | **5** | | **-** | **-** | **4** |
| **Pre-requisite** | | | | **Basics of Indian Capital Market and Financial System** | **Syllabus Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of this course are to:   1. To understand various alternatives of investment 2. To understand about classification of investment market 3. To perform fundamental analysis before investing 4. To evaluate various types of financial derivatives 5. To understand about Merchant Bankers | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| CO1 | | Recalling various alternatives of investment | | | | | | K1 | |
| CO2 | | Comparing the features of various investment markets | | | | | | K2 | |
| CO3 | | Analyzing investments in New issue Market | | | | | | K3 | |
| CO4 | | Analysis for Industrial Securities Market | | | | | | K3 | |
| CO5 | | Know the Recent trends in derivative markets in India. | | | | | | K1 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | | |
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| **Unit:1** | | | **Title of the Unit (Capitalize each Word)** | | | **15 hours** | | | |
| Indian financial system– Structure and constituents of Indian financial system. Financial institutions–Financial markets–Financial instruments and Services -  Financial System and economic development. | | | | | | | | | |
| **Unit:2** | | | **Title of the Unit (Capitalize each Word)** | | | **13 hours** | | | |
| Industrial Securities Market–Organization and Structure of Stock exchanges, Membership–Listing, Trading and Settlement– ordinary shares, preference shares and Bonds. | | | | | | | | | |
| **Unit:3** | | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | |
| New issue Market–Issue Mechanism–IPO, Rights issue, private placement– processes of Book  – Building – Issue of Bonus Shares – Stock Options - functions of new issue market – Overview of Bond market in India. | | | | | | | | | |
| **Unit:4** | | | **Title of the Unit (Capitalize each Word)** | | **16 hours** | | | | |
| Merchant Bankers and new issue market, Lead managers, underwriters, Bankers to an issue–Registrars and Share Transfer Agents\_ Brokers to the issue– Debenture Trustees Their role and functions in new issue market- SEBI Guidelines. | | | | | | | | | |
| **Unit:5** | | | **Title of the Unit (Capitalize each Word)** | | **14 hours** | | | | |
| Market for Futures, Options and other financial derivatives–Swaps, Warrants and Convertibles. Recent trends in derivative markets in India. | | | | | | | | | |
| **Unit:6** | | | **Contemporary Issue** | | **2 hours** | | | | |
| Expert lectures, online seminars–webinars | | | | | | | | | |
|  | | | **Total Lecture hours** | | **75 hours** | | | | |
| **Text Book(s)** | | | | | | | | | |
| 1 | M.Y. Khan: Indian Financial System, Fifth edition, Tata McGraw Hill | | | | | | | | |



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| 2 | L.M.Bhole:FinancialInstitutionsandMarkets,Fourthedition,TataMcGrawHill |
| 3 | P.N. Varshney, D.K. Mittal: Indian Financial System, Fifth edition, Sultan Chand and sons. |
|  | |
| **Reference Books** | |
| 1 | H.R. Machiraju: Indian Financial System, Vikas Publishing House. |
|  | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites, etc.]** | |
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| Course Designed By: | |

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| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | S | S | S |
| **CO2** | S | M | S | S | S |
| **CO3** | M | S | M | S | S |
| **CO4** | S | S | M | M | M |
| **CO5** | S | M | S | S | S |

**S- Strong; M- Medium; L- Low**

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| **Course code** | | **6EE** | **Title of the Course** | **L** | **T** | | **P** | **C** |
| **Elective-III (E)** | | | **BUSINESS FINANCE** | **5** | **-** | | **-** | **4** |
| **Pre-requisite** | | | **Basic knowledge in finance** | **Syllabus**  **Version** | | | **2025-2026** | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course are to:   1. To understand the various concept relating to finance 2. To familiarize with the basics of financial planning 3. To analyze various sources and forms of finance 4. To understand the various dimensions of capital market and their components 5. To provide knowledge about capitalization and related theories | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| CO1 | Re call various concepts relating to finance | | | | | | K1 | |
| CO2 | Understand the various techniques of financial planning | | | | | | K2 | |
| CO3 | Analyze various sources and forms of finance | | | | | | K4 | |
| CO4 | Evaluate various dimensions of capital market and their components | | | | | | K5 | |
| CO5 | Evaluating capitalization concept and related theories for decision making | | | | | | K5 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**–Create | | | | | | | | |
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| **Unit:1** | | **Title of the Unit (Capitalize each Word)** | | | | **13 hours** | | |
| Business Finance: Introduction –Meaning– Concepts- Scope–Function of Finance Traditional and Modern Concepts– Contents of Modern Finance Functions | | | | | | | | |
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| **Unit:2** | | **Title of the Unit (Capitalize each Word)** | | | | **15 hours** | | |
| Financial Plan: Meaning- Concept– Objectives– Types– Steps– Significance– Fundamentals | | | | | | | | |
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| **Unit:3** | | **Title of the Unit (Capitalize each Word)** | | **16 hours** | | | | |
| Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation –Under Capitalisation: Symptoms– Causes– Remedies– Watered Stock– Watered Stock Vs.  Over Capitalisation. | | | | | | | | |
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| **Unit:4** | | **Title of the Unit (Capitalize each Word)** | | **14 hours** | | | | |
| Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital –Concept–Importance–Calculation of Individual and Composite Cost of Capital. | | | | | | | | |
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| **Unit:5** | | **Title of the Unit (Capitalize each Word)** | | **15 hours** | | | | |
| Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits– Features– Advantages and Disadvantages- Lease Financing: Meaning–Features–Forms–Merits and Demerits | | | | | | | | |
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| **Unit:6** | | **Contemporary Issues** | | **2 hours** | | | | |
| Expert lectures, online seminars- webinars | | | | | | | | |



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|  | | **Total Lecture hours** | **75 hours** |
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| **Text Book(s)** | | | |
| 1 | Essentials of Business Finance-R. M. Sri Vatsava | | |
| 2 | Financial Management- Saravanavel | | |
| **Reference Books** | | | |
| 1 | Financial Management- L. Y. Pandey | | |
| 2 | Financial Management- M. Y. Khan and Jain | | |
| 3 | Financial Management- S. C. Kuchhal | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites, etc.]** | | | |
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| 2 |  | | |
| 4 |  | | |
| Course Designed By: | | | |

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| **Mapping Course objectives and course outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | M | L | S | S | S |
| **CO2** | S | M | S | S | M |
| **CO3** | S | S | S | S | S |
| **CO4** | S | S | M | S | M |
| **CO5** | M | S | M | M | M |

**S- Strong; M- Medium; L- Low**



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| **Course code** | | | **6EF** | **Title of the Course** | | | | **L** | **T** | | **P** | | **C** |
| **Elective-III (F)** | | | | **PROJECT WORK ANDVIVA VOCE** | | | | - | 5 | | - | | 4 |
| **Pre-requisite** | | | | Knowledge In Core, Research Methods and Analytical Tools | | | | **Syllabus**  **Version** | | | **2025-2026** | | |
| **Course Objectives:** | | | | | | | | | | | | | |
| The main objectives of this course are to:   1. The students will get on-the-job training and experience. 2. The students will gain knowledge on problem identification and solutions. 3. The students will gain a complete knowledge on the program and the course out come. | | | | | | | | | | | | | |
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| **Expected Course Outcomes:** | | | | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | | | |
| 1 | | Explain about how to collect literature. | | | | | | | | | | K2 | |
| 2 | | Implement problem identification and will frame tool for collecting data | | | | | | | | | | K3 | |
| 3 | | Evaluate and get practical exposure on the framed objective. | | | | | | | | | | K5 | |
| 4 | | Executeandgeneratetheprocedureofcompilingthecollecteddatabyusinganalysis | | | | | | | | | | K3,K6 | |
| 5 | | Summarize and execute report writing, and will get complete knowledge of the course. | | | | | | | | | | K2,K3 | |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyse; **K5**-Evaluate; **K6**–Create | | | | | | | | | | | | | |
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| **Textbook(s)** | | | | | | | | | | | | | |
| 1 | C. R. Kothari,“ Research Methodology Methods and Techniques”, Second Edition, New Delhi: New Age International publisher, 2004 | | | | | | | | | | | | |
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| **Reference Books** | | | | | | | | | | | | | |
| 1 | [Ranjit Kumar](https://us.sagepub.com/en-us/nam/author/ranjit-kumar), Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications,2014 | | | | | | | | | | | | |
| 2 | Robert B Burns, Introduction to Research Methods, SAGE Publications | | | | | | | | | | | | |
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| Course Designed By: **Dr. A. Vimala, Dr. S. Sadhasivamand Dr. C. Dhayanand** | | | | | | | | | | | | | |
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| **Mapping Course objectives and course outcomes** | | | | | | | | | | | | | |
| **COs** | | | **PO1** | | **PO2** | **PO3** | **PO4** | | | **PO5** | | | |
| **CO1** | | | M | | S | M | S | | | S | | | |
| **CO2** | | | S | | S | S | S | | | S | | | |
| **CO3** | | | S | | S | S | S | | | S | | | |
| **CO4** | | | S | | S | S | S | | | S | | | |
| **CO5** | | | S | | S | S | S | | | M | | | |
| **\*S- Strong; M- Medium; L- Low** | | | | | | | | | | | | | |

