

B.Com. Business Administration

Syllabus

AFFILIATED COLLEGES

Program Code: 2AH

2025 – 2026 onwards



BHARATHIAR UNIVERSITY

(A State University, Accredited with “A” Grade by NAAC,
Ranked 13th among Indian Universities by MHRD-NIRF,
World Ranking: Times -801-1000, Shanghai -901-1000, URAP – 1047)

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The B.Com Business Administration program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	Students should get thorough knowledge about the various concepts of business Administration
PEO2	The programme should aid in the overall development of professional skills among the students.
PEO3	Students should develop interest and understand about the major aspects of business like accountancy, management functions, marketing innovations and Alike
PEO4	Students should be able to pursue and extend their professional education in various higher education courses.
PEO5	Students should develop interest in research relating to their specific domain



Program Specific Outcomes (PSOs)	
After the successful completion of B.com Business Administration program, the students are expected to	
PSO1	Understanding the relevant concepts and techniques applied in commerce in general and business administration in particular
PSO2	Establishing strong foundation in the major areas of commerce and business Administration
PSO3	Developing various skills relating to professions, interpersonal and intellectual capacities necessary for career development
PSO4	Developing demanding competencies and managerial decision making skills among the students
PSO5	Developing expert knowledge and professional capacity among students in their domain areas.



Program Outcomes (POs)	
On successful completion of the B.Com Business Administration program	
PO1	Developing wide knowledge in the area of commerce and business administration that help in attaining career opportunities
PO2	Understanding and developing strong foundation in various areas of commerce and business administration like accountancy, economics, marketing and alike
PO3	Developing overall competencies and professional qualities for sound career opportunities in future
PO4	Empowering students with necessary skills and competencies to fuel their overall growth and development
PO5	Providing more practical business education that assist the students in future research and career development



BHARATHIAR UNIVERSITY: COIMBATORE 641 046
B. Com (Business Administration)
(For the students admitted during the academic year 2025– 26 onwards)

Part	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
I	Language-I	4	6		25	75	100
II	English-I	4	6		25	75	100
III	Core I – Principles of Accountancy	4	6		25	75	100
III	Core II–Business Organization &Office Management	4	5		25	75	100
III	Allied Paper I – Managerial Economics	4	5		30	45	75
IV	Environmental Studies #	2	2		-	50	50
Total		22	30		130	395	525
SECOND SEMESTER							
I	Language-II	4	6		25	75	100
II	English-II	2	4		25	25	50*
	Language proficiency for employability Naan Mudhalvan Scheme http://kb.naanmudhalvan.in/Bharathiar University (BU)	2	2		25	25	50**
III	Core III – Financial Accounting	4	6		25	75	100
III	Core IV – Marketing Management	4	5		25	75	100
III	Allied Paper II – Business tools for decision making	4	5		30	45	75
IV	Value Education – Human Rights #	2	2		-	50	50
TOTAL		22	30		155	370	525
THIRD SEMESTER							
I	Language-III	4	6		25	75	100
II	English-III	4	4		25	75	100
III	Core V-Higher Financial Accounting	4	4		25	75	100
III	Core VI- Business Law	3	4		25	75	100
III	Core-VII- Principles of Management	3	4		25	75	100
III	Allied Paper III Advertising and Sales Promotion	3	3		30	45	75
IV	Skill based subject I Business Application Software I	2	3		30	45	75
IV	Skill Based Subject: Naan Mudhalvan – Fundamentals of Digital Marketing	2	-		25	75	100

V	Tamil/Advanced Tamil or Non Major elective Yoga for Human Excellence/ Women Rights/Constitution of India	1	1		-	25	25
VI	Health And Wellness	1	1		25		25
Total		25	30		185	515	700

FOURTH SEMESTER							
I	Language-IV	4	6		25	75	100
II	English – IV	4	4		25	75	100
III	Core VIII- Corporate Accounting -I	4	4		25	75	100
III	Core IX Banking Law and Practices	3	4		25	75	100
III	Core –X Company Law and Secretarial Practice	3	4		25	75	100
III	Allied Paper-IV International Business	3	3		30	45	75
IV	Skill based Subject-2 - Naan Mudhalvan – Office Fundamentals http://kb.naanmudhalvan.in/Bharathiar_University_(BU)	2		3	25	25	50
IV	Tamil/Advanced Tamil/Non Major elective -II: General Awareness	2	2			50	50
Total		25	27	3	180	495	675

FIFTH SEMESTER							
III	Core XI-Corporate Accounting II	4	6		25	75	100
III	Core XII Human Resource Management	4	5		25	75	100
III	Core -XIII Income Tax Law and Practice	4	6		25	75	100
III	Core -XIV Retail Management	3	5		25	75	100
III	Elective –I	4	5		25	75	100
IV	Skill based subject -3 Business Application Software –II	3	3		30	45	75
IV	Skill Based Subject: Naan Mudhalvan – Advanced Tally with GST	2	-		25	75	100
Total		22	30		155	420	575

SIXTH SEMESTER							
III	Core XV -Cost and Management Accounting	4	5		25	75	100
III	Core XVI Principles of Auditing	4	5		25	75	100
III	Core XVII E- Business	4	5		25	75	100
III	Elective-II	4	4		25	75	100
III	Elective -III-	4	5		50	50	100
III	Core: Computer Applications: MS Word, MS Excel and Tally Practical	3	-	3	30	45	75
IV	Skill Based Subject-4– Naan Mudhalvan – Fin Tech Course – 2(Capital Markets/Digital Marketing/Operational Logistics) http://kb.naanmudhalvan.in/Bharathiar_University_(BU)	2	3		25	25	50
V	Extension Activities	2	-	-	50	-	50
TOTAL		24	27	3	225	375	600
GRAND TOTAL		140	177	6	1030	2570	3600
Online courses will be implemented from next academic year							

List of Elective Papers (Colleges can choose any one of the paper as electives)

Elective-I	A	Entrepreneurial Development
	B	Organisational Behavior
	C	Industrial Law
Elective-II	A	Business Finance
	B	Business Environment
	C	Brand Management
Elective-III	A	Financial Markets and Institutions
	B	Cyber Law
	C	Investment Management

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

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

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

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

NOTE: *English II University Semester Examination will be conducted for 50 marks (as per existing pattern of examination) and it will be converted for 25 marks.



First Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core -1		Principles of Accountancy	4			4
Pre-requisite		Basic knowledge in Accountancy	Syllabus version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To enable the students to learn basic Principles of Accountancy.						
2. To make the students skillfully to prepare and present the final accounts of sole trader.						
3. To learn about various types of errors and depreciation in accounts.						
4. To understand about bank reconciliation statement and accounting for professionals						
5. To provide knowledge about consignment and joint ventures						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recalling Accounting Concepts and Conventions and use Accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance.					K1
2	Understanding the steps involved in locating errors and prepare them to understand the to preparation of final accounts for sole traders					K2
3	Outline the concepts of Bills of exchange, Average due date and Account Current					K2
4	Examine the concepts of consignment and joint venture.					K4
5	Analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge.					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 – Analyze						
Unit:1						
Title of the Unit (Capitalize each Word)		15-- hours				
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance						
Unit:2						
Title of the Unit (Capitalize each Word)		15-- hours				
Final accounts of a sole trader with adjustments – Errors and rectification						
Unit:3						
Title of the Unit (Capitalize each Word)		15-- hours				
Bill of exchange- Accommodation bills – Average due date – Account current						
Unit:4						
Title of the Unit (Capitalize each Word)		15-- hours				
Accounting for consignments and Joint ventures						
Unit:5						
Title of the Unit (Capitalize each Word)		13-- hours				
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals						
Unit:6						
Contemporary Issues		2 hours				
Expert lectures, online seminars – webinars						
Total Lecture hours		75-- hours				

Text Book(s)	
1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy
2	T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd.,
3	R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand & sons
Reference Books	
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers
2	A.Murthy -Financial Accounting – Margham Publishers
3	A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companie
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping Programme 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	L	M	L

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



Course code		TITLE OF THE COURSE	L	T	P	C
Core- II		Business Organization and Office Management	4			4
Pre-requisite		Basic knowledge in management	Syllabus version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To understand different forms of organization						
2. To understand various factors affecting business organization and sources of finance						
3. To reflect on the functioning of stock exchange and dematerialization						
4. To provide insight about office functioning and the importance of office layout						
5. To offer knowledge about data processing system and EDP						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understanding the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.					K2
2	Analyzing the business factors which are involved in sources of finance.					K4
3	Explaining the functioning of stock exchanges SEBI, DEMAT of shares.					K2
4	Remembering office functions, layout and accommodation.					K1
5	Outlining office equipments and EDP.					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;						
Unit:1						
Unit:1		Title of the Unit (Capitalize each Word)			15-- hours	
Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.						
Unit:2						
Unit:2		Title of the Unit (Capitalize each Word)			15-- hours	
Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.						
Unit:3						
Unit:3		Title of the Unit (Capitalize each Word)			15-- hours	
Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.						
Unit:4						
Unit:4		Title of the Unit (Capitalize each Word)			15-- hours	
Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing						
Unit:5						
Unit:5		Title of the Unit (Capitalize each Word)			13-- hours	
Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.						
Unit:6						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars - webinars						
		Total Lecture hours			75-- hours	
Text Book(s)						
1	Y.K.Bhushan – Business Organisation and Management – Sultanchand & sons					
2	Shukla - Business Organisation and Management – S.Chand & Company Ltd.,					
3	Saksena – Business Administration and Management – Sahitya Bhavan					

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Reference Books	
1	Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai & sons
2	R.K.Chopra – Office Management – Himalaya Publishing House
3	J.C.Deneyer - Office Management
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	M	S	S	M
CO5	M	S	M	S	S

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



Course code		TITLE OF THE COURSE		T	P	C
Allied Paper I		Managerial Economics				4
Pre-requisite		Basic knowledge in Economics				2025-2026
Course Objectives:						
The main objectives of this course are to:						
1. To enable the students to learn basic Principles of Economics						
2. To make the students skillfully to demand and supply.						
3. To learn about various types of costs.						
4. To understand about pricing						
5. To provide knowledge about markets						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recalling meaning and definition of economics, nature and scope of managerial economics					K1
2	Understanding demand, law of demand, elasticity of demand price, income and cross demand , demand estimation and demand forecasting, demand					K2
3	Outline the concepts of Production Function ,Type of cost of Production – Long run and Short run cost.					K2
4	Examine the concepts of Forms of Market, Pricing Methods .					K4
5	Analyze the types of market					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 – Analyze						
Unit:1	Title of the Unit (Capitalize each Word)				20--hours	
Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm.						
Unit:2	Title of the Unit (Capitalize each Word)				18--hours	
Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Es timation and Demand Forecasting – Demand Distinctions.						
Unit:3	Title of the Unit (Capitalize each Word)				17--hours	
Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.						
Unit:4	Title of the Unit (Capitalize each Word)				15--hours	
Markets – Forms of Market – Characteristics - Pric ng Methods – Objects of pricing policies – Practices – Government intervention in Market.						

Unit:5	Title of the Unit (Capitalize each Word)	18--hours
Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90--hours

Text Book(s)	
1	R.L.Varshney and K.L.Maheshwari----Managerial Economics--- Sulthan Chand and Sons
2	Alak Gosh and Biswanath Gosh----Managerial Economics --- Kalyani Publications
3	D.Gopalakrishna----Managerial Economics ---Himalaya Publishing House
4	S.Sankaran---- Managerial Economics ---- Margham Publications
5	M.L.Seth -----Principles of Economics
Reference Books	
1	
2	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping with programme 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	S	M	M	M

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



Second Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core- 3		Financial Accounting	4			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 calculating and recording depreciation						
2. To provide understanding about royalties and investment accounts						
3. To offer an idea about single entry system of accounts						
4. To promote knowledge about department and branch accounting						
5. To facilitate knowledge about hire purchase and installment system of accounting						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Describing the concepts based on depreciation and its methods in books of accounts.					K1
2	Outline about the nature of Investment and Royal excluding Sublease.					K2
3	Identifying the essential characteristics of single entry system.					K3
4	Applying the basic concepts of departmental and branch accounting.					K4
5	Familiarize the procedure relating to hire purchase and installment in books of accounts					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;						
Unit:1						
Unit:1		Title of the Unit (Capitalize each Word)			15-- hours	
Accounting for Depreciation –need for and significance of depreciation, methods of providing depreciation- Reserves and Provision.						
Unit:2						
Unit:2		Title of the Unit (Capitalize each Word)			15-- hours	
Investment accounts – Royalty excluding Sublease						
Unit:3						
Unit:3		Title of the Unit (Capitalize each Word)			15-- hours	
Single Entry system-meaning and features-Statement of affairs method and Conversion method						
Unit:4						
Unit:4		Title of the Unit (Capitalize each Word)			15-- hours	
Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches						
Unit:5						
Unit:5		Title of the Unit (Capitalize each Word)			13-- hours	
Hire purchase and installment systems including Hire Purchasing Trading account- Goods onsale or Return						
Unit:6						
Unit:6		Contemporary Issues			2 hours	
Expert lectures, online seminars - webinars						
			Total Lecture hours		75-- 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
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping with programme 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	S	M	M	M

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



Course code		TITLE OF THE COURSE	L	T	P	C
Core- IV		Marketing Management	5			4
Pre-requisite		Basic knowledge in marketing			2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To conceptualize an idea about marketing and related terms						
2. To provide insight about various forms and types of marketing						
3. To analyze various components of marketing channels						
4. To understand various concepts relating to consumer behavior						
5. To introduce the components of marketing mix						
6. To understand the importance of retailing in today’s context						
7. To understand emerging marketing trends and regulatory mechanisms						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Defining the various concepts and terms related to marketing					K1
2	Explaining about various marketing functions					K2
3	Understanding terms of consumer behaviour and examined about different concepts related to consumers.					K2
4	Identifying the marketing mix and its elements					K1
5	Understanding different provisions related to trends in emerging markets.					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;						
Unit:1						
Unit:1		Title of the Unit (Capitalize each Word)	15-- hours			
Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing						
Unit:2						
Unit:2		Title of the Unit (Capitalize each Word)	15-- hours			
Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information						
Unit:3						
Unit:3		Title of the Unit (Capitalize each Word)	15-- hours			
Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing						
Unit:4						
Unit:4		Title of the Unit (Capitalize each Word)	15-- hours			
Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labeling- Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion - Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context						
Unit:5						
Unit:5		Title of the Unit (Capitalize each Word)	13-- hours			
Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protecting – Rights of consumers- Green Marketing –Forward Trading in Commodities						
Unit:6						
Unit:6		Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars						
		Total Lecture hours	75-- hours			

Text Book(s)	
1	Marketing Management - Rajan Sexena
2	Principles of Marketing - Philip Kotler & Gary Armstrong
3	Marketing Management - V.S. Ramasamy and Namakumari
Reference Books	
1	Marketing - William G. Zikmund & Michael D'Amico
2	Marketing - R.S.N. Pillai & Bagavathi
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping with programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	S	M
CO3	S	S	S	M	S
CO4	S	S	M	M	S
CO5	S	S	S	S	S

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



Course code	TITLE OF THE COURSE		L	T	P	C
Allied Paper II	Business Tools for Decision Making					4
Pre-requisite	Basic knowledge in Statistics				2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To enable the students to learn the Statistical methods and their applications in Commerce						
2. To make the students to solve the Statistical problems in commerce						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recalling meaning and definition of Meaning and Definition of Statistics , knowledge on Classification and Tabulation ,concepts of Measures of Central tendency					K1
2	Understanding Measures of Dispersion and Measures of Skewness					K2
3	Outline the concepts of Correlation, Regression Analysis, Uses of Regression					K2
4	Examine the concepts of Time Series , Components and Models Methods of estimating trend					K4
5	Analysing and understanding Interpolation					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 – Analyze						
Unit:1						
Title of the Unit (Capitalize each Word)			20—hours			
Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation-Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems						
Unit:2						
Title of the Unit (Capitalize each Word)			18—hours			
Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson’s and Bowley’s co-efficient of Skewness.						
Unit:3						
Title of the Unit (Capitalize each Word)			17—hours			
Correlation –Meaning and Definition –Scatter diagram, Karl Pearson’s co-efficient of Correlation, Spearman’s Rank Correlation, Co-efficient of Concurrent deviation.						
Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression						
Unit:4						
Title of the Unit (Capitalize each Word)			15—hours			
Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.						
Unit:5						
Title of the Unit (Capitalize each Word)			18—hours			
Interpolation: Binomial, Newton’s and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only						

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	90—hours

Text Book(s)	
1	Statistical Methods by S.P. Gupta
2	Business Mathematics and Statistics by P. Navaneetham
Reference Books	
1	Statistics by R.S.N. Pillai and V. Bagavathi
2	Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden
3	Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping with programme 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	S	M	M	M

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



Third Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core- V		Higher Financial Accounting	4			4
Pre-requisite		Basic knowledge in accounting	Syllabus version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To provide insight about maintaining partnership accounts						
2. To promote understanding about maintaining books of accounts at the time of retirement						
3. To offer understanding about dissolution and insolvency of partnership						
4. To facilitate knowledge about individual insolvency and claims						
5. To promote knowledge about human resource and inflation accounting						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understanding the basic concepts of partner and procedures related to calculation of ratios.					K2
2	Acquiring the principle at the time of retirement in the books of partner					K1
3	Analyzing dissolution and insolvency of firms and individuals.					K4
4	Evaluate the insolvency or loss of individuals or firms.					K5
5	Examine the concepts based on voyage, Human resource and inflation accounting.					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;						
Unit:1						
		Title of the Unit (Capitalize each Word)	15-- hours			
Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.						
Unit:2						
		Title of the Unit (Capitalize each Word)	15-- hours			
Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner’s Loan Account with equal Installments only.						
Unit:3						
		Title of the Unit (Capitalize each Word)	15-- hours			
Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - .Piecemeal Distribution - Proportionate Capital Method only.						
Unit:4						
		Title of the Unit (Capitalize each Word)	15-- hours			
Insolvency of Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss						
Unit:5						
		Title of the Unit (Capitalize each Word)	13-- hours			
Voyage Accounts - Human Resources Accounting and Inflation Accounting (Theory only).						
Unit:6						
		Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars						
		Total Lecture hours	75-- hours			
Text Book(s)						
1	S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, NewDelhi.					
2	Reddy & Murthy, “Financial Accounting”, Margham Publicatuions, Chennai, 2004.					
3	Dr. M. A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy Part-I”, Himalaya Publication, New Delhi.					

Reference Books	
1	Gupta R.L. & Radhaswamy M., "Corporate Accounts ", Theory Method and Application - 13th Revised Edition 2006, Sultan Chand & Co., New Delhi .
2	Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	M
CO3	S	S	S	S	M
CO4	S	M	M	S	M
CO5	S	S	M	S	M



Course code		Business Law	L	T	P	C
Core VI			4			4
Pre-requisite		Basic knowledge of Business law			2025-2026	
Course Objectives:						
The main objectives of this course are:						
1. To know the development of mercantile law and sources of contracts.						
2. To learn the capacity to contract with free, quasi, contingent contracts.						
3. To learn the contract and creation of agency.						
4. To understand the contract of indemnity and guarantee.						
5. To understand law of sale of goods and conditions and warranties to sell.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Assessing the various elements related business law and contract			K5		
2	Interpreting different type of contract and its features			K2		
3	Explain about the agency system related to creation and termination of agency			K5		
4	Compare between rights and duties of indemnity , guarantee			K5		
5	Examine the distinct between sale and agreement to sell and its features			K4		
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze						
Unit:1		Title of the Unit (Capitalize each word)		15-- hours		
Law - Meaning and objects - Mercantile law, meaning - Sources of contracts – Classification of contracts - Essentials of a valid contract - Offer, acceptance, legality of object and consideration - Void agreement.						
Unit:2		Title of the Unit (Capitalize each word)		15- hours		
Capacity to contract - Free consent - Quasi contracts - Contingent contracts -Performance of contract - Discharge of contract - Remedies for breach of contract.						
Unit:3		Title of the Unit (Capitalize each word)		15-- hours		
Contract of Agency - Creation of Agency - Personal liability of an Agent - Agency by ratification - Conditions and effects - Termination of Agency.						
Unit:4		Title of the Unit (Capitalize each word)		15-- hours		
Contract of indemnity and guarantee - Rights and Liabilities of surety - Discharge of surety – Bailment – Rights and Duties of bailor and bailee - Pledge by non-owners.						
Unit:5		Title of the Unit (Capitalize each word)		13-- hours		
Law of sale of goods _ Distinction between sale and agreement to sell – Condition and Warranties to sell – conditions and warranties - Transfer of ownership – transfer of title by Non-owners – Performance of contract of sale - Rights and Duties of buyer - Right of unpaid seller.						
Unit:6		CONTEMPORARY ISSUES		2 hours		
Assignments, Seminar, Group Discussion, Current Affairs / Quiz / Self Study Component						
		Total Lecture hours		75 hours		
Text Book(s)						
1	N.D. Kapoor – Business Laws – Sultan Chand & Sons					
2	R.S.N. Pillai and Bagavathy - Business Laws – S.Chand & Co.,					

Reference Books	
1	K.R.Bulchandani – Business Law – Himalaya Publishing House.
Related Online Contents	
1	
2	
3	
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO3	S	M	S	S	M
CO3	S	S	S	S	S
CO4	M	S	M	S	S
CO5	S	S	S	S	M



Course code	TITLE OF THE COURSE		L	T	P	C
Core- VII	Principles of Management		4			4
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						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Explaining the concepts based on management and its features					K2
2	Summarizing the principles and importance of planning					K2
3	Interpreting various concepts based on organization and its element					K2
4	Examining the determinants of behaviour and motivation theories					K4
5	Understanding the need and techniques of communication in management					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;						
Unit:1						
Title of the Unit (Capitalize each Word)			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 – Mc Gregor and Peter F. Drucker.						
Unit:2						
Title of the Unit (Capitalize each Word)			10-- hours			
Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.						
Unit:3						
Title of the Unit (Capitalize each Word)			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.						
Unit:4						
Title of the Unit (Capitalize each Word)			12-- hours			
Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.						
Unit:5						
Title of the Unit (Capitalize each Word)			12-- hours			
Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.						
Unit:6						
Contemporary Issues			2 hours			
Expert lectures, online seminars - webinars						
			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	
2	
4	
Course Designed By:	

Mapping program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	M	M	M



Course code	TITLE OF THE COURSE	L	T	P	C
Allied Paper III	Advertising and Sales Promotion	3			3
Pre-requisite	Basic knowledge in Advertising	Syllabus version		2025-2026	
Course Objectives:					
The main objectives of this course are to: 1. To enable the students to learn about Advertising 2. To make the students to gain knowledge on Advertising 3. To enable the students to acquire knowledge of sales promotional measures					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recalling meaning and definition of Advertising, forms of media			K1	
2	Understanding Advertising agencies, social effects of advertising			K2	
3	Outline the concepts of Advertising layout, advertising campaign			K2	
4	Examine the concepts of Sales force Management			K4	
5	Understanding Sales promotion, - Salesmanship			K4	
K1 - Remember; K2 - Understand; K3 - Apply; K4 – Analyze					
Unit:1	Advertising		10—hours		
Advertising: Meaning-importance-objectives-media-forms of media-press News paper trade journal - Magazines-outdoor advertising-poster-banners - neon signs, publicity literature booklets, folders, house organs-direct mail advertising-cinema and theatre programme-radio and television advertising-exhibition-trade fair - transportation advertising.					
Unit:2	Advertising agencies		8—hours		
Advertising agencies-advertising budget-advertising appeals - advertising organisation- social effects of advertising-advertising copy - objectives-essentials - types-elements of copywriting: Headlines, body copy - illustration- catch phrases and slogans-identification marks.					
Unit:3	Advertising layout		7—hours		
Advertising layout- functions-design of layout-typography printing process-lithography- printing plates and reproduction paper, and cloth- size of advertising-repeat advertising- advertising campaign- steps in campaign planning					
Unit:4	Sales force Management		10—hours		
Sales force Management-Importance-sales force decision-sales force size-recruitment & selection-training-methods-motivating salesman Controlling - compensation & incentives- fixing sales territories-quota - Evaluation.					
Unit:5	Sales promotion		8—hours		
Sales promotion: Meaning-methods-promotional strategy-marketing communication and persuasion-promotional instruments: advertising -techniques of sale promotion-consumer and dealers promotion. After sales service-packing – guarantee - Personal selling- Objectives - Salesmanship-Process of personal selling-types of salesman.					
Unit:6	Contemporary issues			2 hours	
Expert lectures, online seminars – webinars					
Total Lecture Hours				45 Hours	

Text Book(s)	
1	
2	
Reference Books	
1.	Bolen J.H. Advertising
2.	Sontakk C.N. Advertising and Sales Management
3.	Davar S.K. Salesmanship and advertising
4.	Baranikumar, Advertising and Sales Promotion.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
3	
Course Designed By:	

Mapping with programme 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	S	M	M	M

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

Course code	TITLE OF THE COURSE		L	T	P	C
Skill Based Subject 1	Business Application Software I		3			3
Pre-requisite	Basic knowledge in MS Word , MS Excel		Syllabus version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To enable the students to learn the concepts of MS-Office						
2. To Understand the basic frame work and how to use MS Excel						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To know the basics on Ms.Word					K2
2	To study the formatting features of MS Word					K2
3	To understand the concept of mail merge					K2
4	To gain knowledge on Excel					K2
5	To acquire knowledge on Managing and Analysing Complex worksheet					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						
Microsoft Word			9--hours			
Microsoft Word: Basics - Creating Documents – Mouse, Keyboard Operations, Keys – Formatting Features – Menus, Commands, Toolbars and their Icons.						
Unit:2						
Creating Templates			8--hours			
Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Insert picture.						
Unit:3						
Mail Merge			8--hours			
Mail Merge - Creating the Main Document – Creating data source, Adding fields, removing fields – Merging Documents - Macros – Inserting Headers and Footer – Recording macros.						
Unit:4						
Microsoft Excel			9--hours			
Microsoft Excel: Introduction – Navigation, Selecting Cells, Entering and Editing Text, Entering Numbers and Formulas – Alignments – Menus, Commands, Toolbars and their Icons.						
Unit:5						
Spreadsheet Overview			9--hours			
Spreadsheet Overview – Creating Worksheet - Managing and Analyzing Complex Worksheet – Creating Charts – Creating Form Templates – Sharing Data Between Applications						
Unit:6						
Contemporary issues			2 hours			
Expert lectures, online seminars – webinars						
Total Lecture hours			45--hours			

Text Book(s)	
1	Sanjay Saxena , “MS-Office 2000”, Vikas Publishing House Private Ltd.
2	
3	
Reference Books	
1	Timothy J.O’Leary and Lindai O’Leary , “ MS-Office “, IRWIN/McGraw Hill.
2	
3	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
Course Designed By:	

----23 – BB6*	HEALTH & WELLNESS	L	T	P	C**
AUDIT		0	0	2	1

'(First four digits in the subject code is branch code and Seventh digit is Semester)

** Health & Wellness has one credit for the third semester only and it has no credits for other semesters.

Skill Areas:

Physical Fitness, Nutrition, Mental Health. Awareness on Drug addiction and its effects

Purpose:

The Health & Wellness course focuses on teaching the elements of physical. Mental. Emotional, social. Intellectual. Environmental well-being which are essential for overall development of an individual. The course also addresses the dangers of substance abuse and online risks to promote emotional and mental health.

Learning Outcomes:

Upon completion of the Health & Wellness course, students will be able to:

1. Demonstrate proficiency in sports training and physical fitness practices.
2. Improve their mental and emotional well-being. Fostering a positive outlook on health and life.
3. Develop competence and commitment as professionals in the field of health wellness.
4. Awareness on drug addiction and its ill effects

Focus:

During the conduct of the Health & Wellness course, the students will benefit from the following focus areas:

1. Stress Management.
- 2 Breaking Bad Habits.
3. Improving Interpersonal Relationships.
4. Building Physical Strength & Inner Strength

Role of the Facilitator:

The faculty plays a crucial role in effectively engaging with students and towards achieving learning outcomes Faculty participation involves the following areas:

- 1. Mentorship & Motivation:** The Facilitator mentors students in wellness and self -discipline while inspiring a positive outlook on health. Faculty teach stress management, fitness, and daily well-being.
- 2. Promoting a safe and Inclusive Environment:** The facilitator ensures a safe, inclusive, and respectful learning environment for active student participation and benefit
- 3. Individualised Support and Monitoring Progress:** The facilitator plays a crucial role in providing personalized support, monitoring and guidance to students.

Guided Activities:

In this course, several general guided activities have been suggested to facilitate the achievement of desired learning outcomes. They are as follows:

1. Introduction to Holistic Well-being.
2. Holistic Wellness Program- Nurturing Body and Mind
3. Breaking Bad Habits Workshop.
4. Improving the elements of physical, emotional, social, intellectual, environmental and mental well-being.
5. Creating situational awareness, digital awareness.
6. Understanding substance abuse, consequences and the way out.

Period Distribution

The following are the guided activities suggested for this Audit course.

The Physical Director should plan the activities by the students.

Arrange the suitable Mentor / Guide for the wellness activities.

Additional activities and programs can be planned for Health and Wellness.

S.NO	GUIDED ACTIVITIES	Period
1.	Introduction to Holistic Well-being 1. Introduce the core components of Health & Well-being namely Physical, mental and emotional well-being 2. Provide worksheets on all the four components individually and explain the interconnectedness to give an overall understanding.	
2.	Wellness Wheel Exercise (Overall Analysis) <ul style="list-style-type: none">• Guide students to assess their well-being in various life dimensions through exercises on various aspects of well-being, and explain the benefits of applying wellness wheel.• Introduce Tech Tools:• Explore the use of technology to support well-being.• Introduce students to apps for meditation, sleep tracking, or healthy recipe inspiration.	
3	Breaking Bad Habits (Overall Analysis) <ul style="list-style-type: none">• Open a discussion on bad habits and their harmful effects.• Provide a worksheet to the students to identify their personal bad habits.	

	<ul style="list-style-type: none"> • Discuss the trigger, cause, consequence and solution with examples. • Guide them to replace the bad habits with good ones through worksheets. 	
4	<p>Physical Well-being</p> <p>1. Fitness</p> <p>Introduce the different types of fitness activities such as basic exercises, cardiovascular exercises, strength training exercises, flexibility exercises, so on and so forth. (Include theoretical explanations and outdoor activity).</p> <p>2. Nutrition</p> <p>Facilitate students to reflect on their eating habits, their body type, and to test their knowledge on nutrition, its sources and the benefits.</p> <p>3. Yoga & Meditation</p> <p>Discuss the benefits of Yoga and Meditation for one's overall health. Demonstrate different yoga postures and their benefits on the body through visuals (pictures or videos)</p> <p>4. Brain Health</p> <p>Discuss the importance of brain health for daily life. Habits that affect brain health (irregular sleep, eating, screen time) Habits that help for healthy brains (reading, proper sleep, exercises). Benefits of breathing exercises and meditation for healthy lungs.</p> <p>5. Healthy Lungs</p> <p>Discuss the Importance of lung health for daily life. Habits that affect lung health (smoking, lack of exercises). Benefits of breathing exercises for healthy lungs.</p> <p>6. Hygiene and Grooming</p> <p>Discuss the importance of hygienic habits for good oral, vision, hearing and skin health Discuss the positive effects of grooming on one's confidence level and professional growth.</p> <p>Suggested Activities (sample):</p> <p>Nutrition:</p> <p>Invite a nutritionist to talk among the students on the importance of nutrition to the body or show similar videos shared by experts on social media. Organize a 'Stove less/fireless cooking competition' for students where</p>	

	they are expected to prepare a nutritious dish and explain the nutritive values in parallel.	
5	<p>Emotional Well-being</p> <p>1. Stress Management</p> <p>Trigger a conversation or provide self-reflective worksheets to identify the stress factors in daily life and their impact on students' performance. Introduce different relaxation techniques like deep breathing, progressive muscle relaxation, or guided imagery. (use audio recordings or visuals to guide them through these techniques). After practicing the techniques, have them reflect on how these methods can help manage stress in daily life.</p> <p>2. Importance of saying 'NO'</p> <p>Explain the students that saying NO' important for their Physical and mental wen-being. Performance Growth and Future. Confidence, Self-respect, Strong and Healthy Relationships, budding reputation for self and their family (avoid earning a bad name)</p> <p>Factors that prevent them from saying ' NO'</p> <p>How to practice saying “NO”</p> <p>3. Body positivity and self- acceptance</p> <p>Discuss the following with the students</p> <ul style="list-style-type: none"> • What is body positivity and self- acceptance • Why is it important • Be kind to yourself • Understand that everyone’s unique. <p>Suggested activities (sample)</p> <p>(Importance of saying “NO”)</p> <p>Provide worksheets to self- reflect on..,</p> <p>...how they feel when others say “no” to them</p> <p>...the situations where they should say “no”</p> <p>Challenge students to write a song or rap about the importance of saying no and how to do it effectively.</p> <p>Students can perform their creations for the class.</p>	
6	Social Well- Being	

	<p>1. Practicing gratitude</p> <p>Discuss the importance of practicing gratitude for building relationships with family, friends, relatives, mentors and colleagues.</p> <p>Discuss how one can show gratitude through words and deeds.</p> <p>Explain how practicing gratitude can create “ripple effect”.</p> <p>2. Cultivating kindness and compassion</p> <p>Define and differentiate between kindness and compassion.</p> <p>Explore practices that cultivate these positive emotions.</p> <p>Self- compassion as the foundation.</p> <p>The power of small gestures.</p> <p>Understanding another’s perspective</p> <p>The fruits of compassion</p> <p>3. Practising Forgiveness</p> <p>Discuss the concept of forgiveness and its benefits Forgiveness What is it? and What It isn't?</p> <p>Benefits of forgiveness.</p> <p>Finding forgiveness practices.</p> <p>4. Celebrating Differences</p> <p>Appreciate the value or individual differences and foster inclusivity The World A Tapestry of Differences (cultures. beliefs. abilities. and appearances)</p> <p>Finding strength In differences (diverse perspectives and experiences lead to better problem-solving and innovation). Celebrating differences. not ignoring them (respecting and appreciating the unique qualities)</p> <p>Activities for celebrating differences (share culture, learn about others, embrace new experiences)</p> <p>5. Digital Detox</p> <p>Introduce the students to:</p> <p>The concept of a digital detox and its benefits for social well-being How to disconnect from devices more often to strengthen real-world connections</p> <p>Suggested Activities (sample):</p> <p>(Practicing Gratitude)</p>	
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	<p>Provide worksheets to choose the right ways to express gratitude.</p> <p>Celebrate 'gratitude day' in the college and encourage the students to honour the house keeping staff in some way to express gratitude for their service.</p>	
7	<p>Intellectual Well-being</p> <p>1. Being a lifelong Learner</p> <p>Give students an understanding on:</p> <p>The relevance of intellectual well-being in this 21st — century to meet the expectations in personal and professional well-being</p> <p>The Importance of enhancing skills.</p> <p>Cultivating habits to enhance the intellectual well-being (using the library extensively, participating in extra-curricular activities, reading newspaper etc.)</p> <p>2. Digital Literacy</p> <p>Discuss:</p> <p>The key aspect of digital literacy and its importance in today's world.</p> <p>It is more than just liking and sharing on social media.</p> <p>The four major components of digital literacy (critical thinking, communication, problem-solving, digital citizenship).</p> <p>Why is digital literacy Important?</p> <p>Boosting one's digital skills.</p> <p>3. Transfer of Learning</p> <p>Connections between different subject- how knowledge gained in one area can be applied to others.</p> <p>Suggested Activities(sample):</p> <p>Intellectual Well-being</p> <p>Provide worksheets to students for teaching them how to boost intellectual well-being.</p> <p>Ask the students to identify a long-standing problem in their locality, and come up with a solution and present it in the classroom. Also organize an event like 'Idea Expo' to display the designs, ideas, and suggestions. to motivate the students to improve their intellectual well- being.</p>	
8	<p>Environmental Well-being</p> <p>1. The Importance of initiating a change in the environment.</p> <p>The session could be around:</p>	

	<p>Defining Environmental well-being (physical, chemical, biological, social and psychosocial factors) — People's behaviour, crime, pollution, Political activities, infrastructure, family situation etc.</p> <p>Suggesting different ways of initiating changes in the environment responsibility, Creating, awareness, Volunteering.</p> <p>Approaching administration).</p> <p>Suggested activities (sample).</p> <p>Providing worksheets to self-reflect on how the environment affects their life, and the ways to initiate a change.</p> <p>Dedicate a bulletin board or wall space (or chart work) in the classroom for students to share their ideas for improving environmental well-being</p> <p>Creating a volunteers' club in the college and carrying out monthly activities like campus cleaning, awareness campaigns against noise pollution, (loud speakers in public places), addressing antisocial behaviour on the campus or in their locality</p>	
9	<p>Mental Well-being</p> <p>1.Importance of self-reflection</p> <p>Discuss:</p> <p>Steps involved in achieving mental well-being (self-reflection, self- awareness, applying actions, achieving mental well-being).</p> <p>Different ways to achieve mental well-being (finding purpose, coping with stress, moral compass, connecting for a common cause).</p> <p>The role of journaling in mental well-being.</p> <p>2. Mindfulness and Meditation Practices</p> <p>Benefits of practicing mindful habits and meditation for overall wellbeing.</p> <p>1. Connecting with nature</p> <p>Practising to be in the present moment — Nature walk, feeling the sun, listening to the natural sounds.</p> <p>Exploring with intention — Hiking, gardening to observe the nature.</p> <p>Reflecting on the emotions, and feeling kindled by nature.</p> <p>2. Serving people</p> <p>Identifying the needs of others.</p> <p>Helping others.</p>	

	<p>Volunteering your time, skills and listening ear.</p> <p>Finding joy in giving.</p> <p>3. Creative Expressions</p> <p>Indulging in writing poems, stories, music making/listening. creating visual arts to connect With inner selves.</p> <p>Suggested Activities(Sample):</p> <p>(Mindfulness and Meditation) — Conducting guided meditation every day for 10 minutes and directing the students to record the changes they observe.</p>	
10	<p>Situational Awareness (Developing Life skills)</p> <p>1. Being street smart</p> <p>Discuss:</p> <p>Who are street smart?</p> <p>Why is it important to be street smart?</p> <p>Characteristics of a street smart person: Importance of acquiring life skills to become street smart - (General First-aid procedure, CPR Procedure. Handling emergency situations like fire, flood etc).</p> <p>2. Digital Awareness</p> <p>Discuss:</p> <p>Cyber Security</p> <p>Information Literacy</p> <p>Digital Privacy</p> <p>Fraud Detection</p> <p>Suggested Activities (sample):</p> <p>(Street Smart) Inviting professionals to demonstrate the CPR Procedure</p> <p>Conducting a quiz on Emergency Numbers.</p>	
11	<p>Understating addiction</p> <p>Plan this session around:</p> <p>Identifying the environmental cues, triggers that lead to picking up this habit.</p> <p>Knowing the impact of substance abuse- adverse health conditions, social isolation, ruined future, hidden financial loss and damaging the family reputation.</p> <p>Seeking help to get out of this addiction.</p> <p>Suggested activities:</p>	

	<p>Provide Worksheets to check the students' level of understanding about substance addiction and their impacts.</p> <p>Share case studies with students from real-life.</p> <p>Play/share awareness videos on addiction/de-addiction, experts talk</p> <p>*Conduct awareness programmes on Drugs and its ill effects.</p> <p>(Arrange Experts from the concerned government departments and NGOs working in drug addiction issues) and maintain the documents of the program.</p>	
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Closure:

Each student should submit a Handwritten Summary of their Learnings & Action Plan for the future.

Assessments:

- Use Self-reflective worksheets to assess their understanding
- Submit the worksheets to internal audit/external audit.
- Every student's activities report should be documented and the same have to be assessed by the Physical Director with the mentor. The evaluation should be for 100 marks. No examination is required.

Part	Description	Marks
A	Report	40
B	Attendance	20
C	Activities (Observation During Practice)	40
	Total	100

References/Resource Materials:

The course acknowledges that individual needs and resources may vary
However, here are some general that may be helpful,

1. The Well-Being Wheel



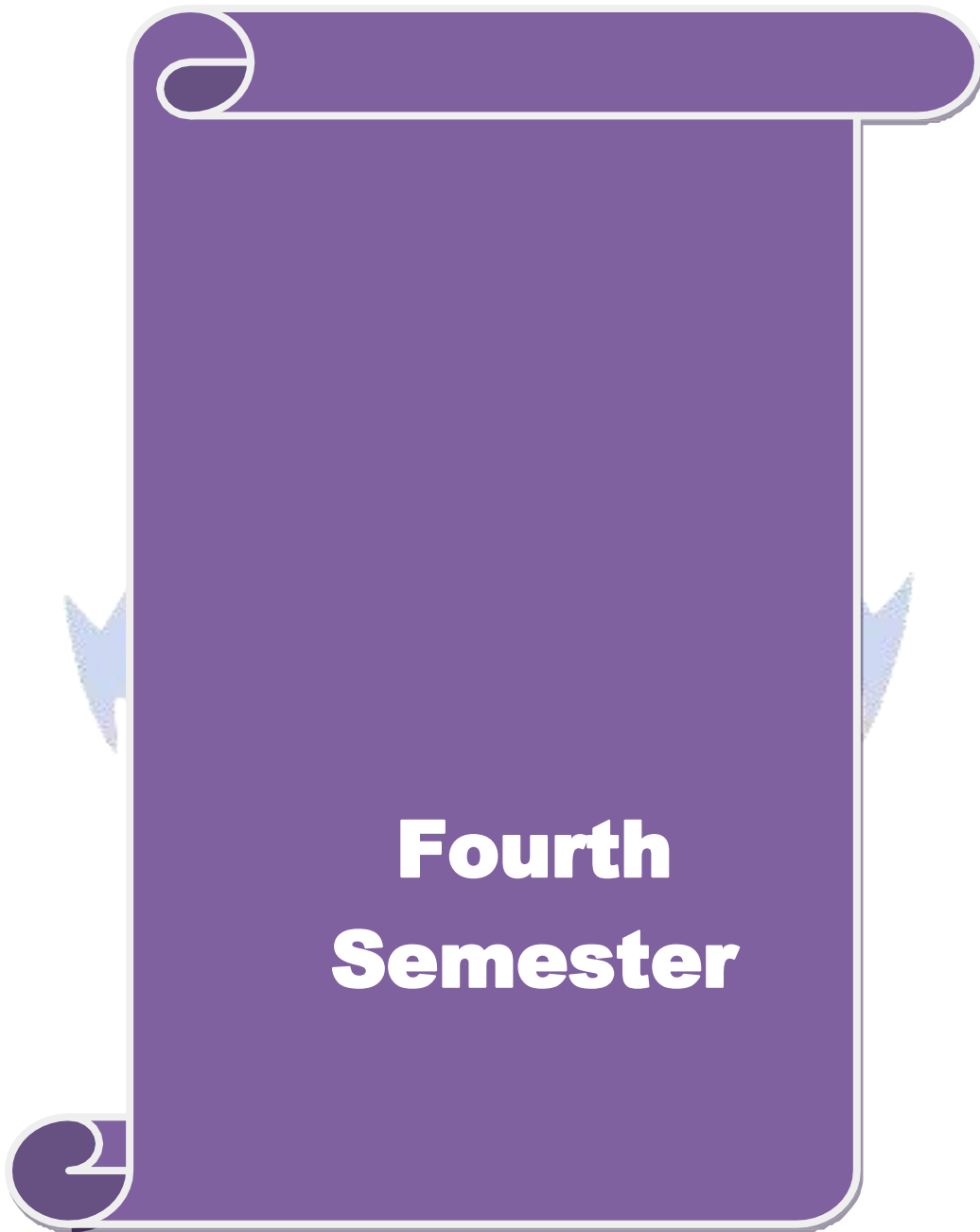
2. Facilities & Spaces: Some activities may require access to specific facilities, resources or spaces. Students may need to coordinate with the college administration to reserve these as required.

3. Online Resources:

1. United Nations Sustainable Development Goals - Goal 3 - Good Health & WellBeing:
<https://www.un.org/sustainabledevelopment/health/>
2. Mindfulness and Meditation: Stanford Health Library offers mindfulness and meditation resources:
<https://healthlibrary.stanford.edu/books-resources/mindfulness•meditation.html>
3. Breaking Bad Habits; James Clear and break bad ones, <https://www.jamesclear.com/habits>
4. 6 Ways to Keep Your Brain Sharp <https://www.lorman.com/blog/post/how-to-keep-your-brain-sharp>

5. What Is Social Wellbeing? 12+ Activities for Socaa/ <https://positivepsychology.com/socialwellbeing/>
6. How Does Your Environment Affect Your Mental Health? <https://www.verywellmind.com/health-5093687>
7. How to say no to others (and why you shouldn't feel guilty) <https://www.betterup.com/blog/how-to-say-no>

Mapping program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	S
CO3	S	S	S	S	S
CO4	M	M	S	S	S
CO5	S	S	S	S	S



Course code		TITLE OF THE COURSE	L	T	P	C
Core- VIII		Corporate Accounting-1	4			4
Pre-requisite		Basic knowledge in company accounts	Syllabus version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To provide basic understanding about the accounts relating to shares and debentures						
2. To analyze the final accounts of companies						
3. To explore various methods for the valuation of goodwill						
4. To assist preparation of books of accounts during liquidation of companies						
5. To learn about the liquidation of companies						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Explaining about the basic provisions towards issue of shares in market					K2
2	Understanding the concepts of debenture and its accounting					K2
3	Analyze the companies final accounts and Managerial Remuneration					K4
4	Estimating methods of goodwill and shares					K5
5	Examine various procedures related to liquidation of companies					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1		Title of the Unit (Capitalize each Word)	20-- hours			
Issue of shares : Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting						
Unit:2		Title of the Unit (Capitalize each Word)	18-- hours			
Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.						
Unit:3		Title of the Unit (Capitalize each Word)	17-- hours			
Final Accounts of Companies - Calculation of Managerial Remuneration.						
Unit:4		Title of the Unit (Capitalize each Word)	15-- hours			
Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.						
Unit:5		Title of the Unit (Capitalize each Word)	18-- hours			
Liquidation of Companies - Statement of Affairs -Deficiency a/c.						
Unit:6		Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars						
		Total Lecture hours	90-- hours			

Text Book(s)					
1	S.P. Jain & K.L. Narang , “Advanced Accounting”, Kalyani Publications, New Delhi.				
2	Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13 th Revised Edition 2006, Sultan Chand & Co., New Delhi.				
3	Dr. M.A. Arulanandam, Dr. K.S. Raman , “Advanced Accountancy, Part-I”,Himalaya Publications, New Delhi.2003.				
Reference Books					
1	Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13 th Revised Edition 2006, Sultan Chand & Co., New Delhi.				
2	Shukla M.C., Grewal T.S. & Gupta S.L. , “Advanced Accountancy”, S. Chand & Co., NewDelhi				
3	Reddy & Murthy, “Financial Accounting”, Margham Publications, Chennai - 2004				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
Course Designed By:					
Mapping program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	S
CO3	S	S	S	S	S
CO4	M	M	S	S	S
CO5	S	S	S	S	S



Course code		TITLE OF THE COURSE	L	T	P	C
Core- IX		Banking Law and Practices	4			4
Pre-requisite		Basic knowledge in Banking	Syllabus version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the basic terminologies used in Banking sector						
2. To provide knowledge about the working of banking industry						
3. To understand the basic understanding of loan disbursement policies of banks						
4. To provide insights about various documents used in banking services						
5. To understand the role of documenting in effective banking process						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Illustrate the classification of commercial banks, functions and credit creation					K2
2	Outline the recent trade in banking					K2
3	Analyze the functions of central banks and its credit controlling measures					K4
4	Examine the concepts of Indian Money Market					K4
5	Explain the role of SBI Commercial banks and Development banks					K5
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Title of the Unit (Capitalize each Word)					15-- hours
Definition of banker and customer –Relationships between banker and customer –Obligations of Banker – Secrecy of Customer Account – Rights of Banker – Banker’s lien- special feature of RBI.						
Unit:2	Title of the Unit (Capitalize each Word)					10-- hours
Opening of account – special typys of customer – types of depo: it – Bank Pass book .						
Unit:3	Title of the Unit (Capitalize each Word)					10-- hours
Cheque–Essentials of Valid Cheque–Crossing And Endorsement–Payment of Cheques - Statutory Protection - Duties of Paying Banker And Collecting Banker - Refusal of Payment of Cheque – Holder, Holder For Value And Holder in Due Course.						
Unit:4	Title of the Unit (Capitalize each Word)					15-- hours
Loan And Advances By Commercial Bank Lending Policies Of Commercial Bank-Forms Of Securities – Lien, Pledge, Hypothecation And Mortgage – Advance Against The Documents Of Title To Goods – Advance Against Guarantee.						
Unit:5	Title of the Unit (Capitalize each Word)					8-- hours
Letter Of Credit – Supply Bill –Purchase And Discounting Bill,Credit Card- Recent Trends In Indian Banking Sector – ATM, UPI, G-PAY, NEFT, RTGS, etc.,						
Unit:6	Contemporary Issues					2 hours
Expert Lectures, Online Seminars -Webinars						
			Total Lecture hours			60-- hours
Text Book(s)						
1	Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.					
2	Basu : Theory and Practice of Development Banking					

3	Reddy & Appanniah : Banking Theory and Practice
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Reference Books	
1	Natarajan & Gordon : Banking Theory and Practice
2	Banking Regulation Act, 1949.
3	Reserve Bank of India, Report on currency and Finance 2003-2004.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By: Dr. M.Thamarai Kannan, Dr. K. Pitchamuthu, Prof. A.V. Ravi	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO3	S	S	M	S	S
CO3	S	S	S	M	S



Course code	TITLE OF THE COURSE		L	T	P	C
Core- X	Company Law and Secretarial Practice		4			4
Pre-requisite	Basic knowledge in law		Syllabus version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To develop a strong foundation regarding corporate laws and provisions						
2. To provide knowledge about qualification and disqualification of directors						
3. To analyse the winding up procedures of the companies						
4. To provide insights about corporate secretaryship						
5. To understand the rules relating to company meetings.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Define the fundamentals of corporate law					K1
2	Identify the role, responsibilities, appointment and liabilities of corporate directors					K2
3	Analyzing various winding up procedures, regulations and formalities under law					K4
4	Examine the role of corporate secretaryship and specific conditions					K4
5	Outline corporate level meetings with regard to duties of company secretary, drafting correspondence, Notice, Agenda and Minutes					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;						
Unit:1						
Title of the Unit (Capitalize each Word)			15-- hours			
Formation of Companies – promotion – Meaning – Promoters – their functions – Duties of Promoters – Incorporation – Meaning – certification of Incorporation – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – Contents – Deemed Prospectus – Misstatement in prospectus – Kinds of Shares and Debentures.						
Unit:2						
Title of the Unit (Capitalize each Word)			10-- hours			
Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors						
Unit:3						
Title of the Unit (Capitalize each Word)			10-- hours			
Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up(General).						
Unit:4						
Title of the Unit (Capitalize each Word)			15-- hours			
Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer.						
Unit:5						
Title of the Unit (Capitalize each Word)			8-- hours			
Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices - Agenda Chairman’s speech – Writing of Minutes.						

Unit:6		Contemporary Issues	2 hours
Expert lectures, online seminars - webinars			
		Total Lecture hours	60-- hours
Text Book(s)			
1	M.C.Shukla and S.S.Gulshan----Principles of Company Law --- S.Chand & Co.,		
2	M.C.Shukla and S.S.Gulshan ---- S.Chand & Co.,		
Reference Books			
1	N.D.Kapoor----Company Law--- Sultan Chand & Sons		
2	M.C.Kuchhal---- Secretarial Practice --- Vikas Publications		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]			
1			
2			
4			
Course Designed By:			

Mapping program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	L	S	S	M
CO2	S	S	M	M	S
CO3	S	M	M	S	S
CO3	S	S	M	S	S
CO3	S	S	S	S	S



Course code		TITLE OF THE COURSE	L	T	P	C
Allied Paper IV		International Business	3			3
Pre-requisite	Basic knowledge about International Business		Syllabus version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To develop a strong foundation regarding International Business						
2. To provide knowledge about Euro Currency Market and International Organisations						
3. To analyse Export marketing						
4. To provide insights about India’s imports and exports						
5. To understand the rules Foreign exchange						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To understand the role of Foreign trade					K1
2	Identify Euro Currency Markets and international agencies					K2
3	Analyzing various Export marketing features					K4
4	Examine India’s imports and exports					K4
5	Outline Foreign exchange					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;						
Unit:1						
International Business			10—hours			
International Business - Meaning, Nature and Scope – Role of Foreign Trade in the Economic Development of India – Balance of payment in the context of Economic Growth Process – Trade balance – Current Account position and Capital Account position – Trends – Principles of BOP – Correction of adverse BOP.						
Unit:2						
Euro Currency Market			7--hours			
Euro Currency Market – GATT – WTO, World Bank and IMF – Functions.						
Unit:3						
Export marketing			10--hours			
Export marketing – Meaning – An overview of export marketing – differences between export marketing and domestic marketing – salient features and basic functions of export marketing – export barriers – Tariff and non-tariff – Export market analysis – Feasibility of market entry – Sources of market information – Assessing sale prospects.						
Unit:4						
Imports and Exports			8--hours			
Composition and direction of India’s imports and exports – Past trends, present position and prospects – Project consultancy and Service exports – Trends, prospects and problems – Important documents used in foreign trade						
Unit:5						
Foreign exchange			8--hours			
Foreign exchange – Theories of foreign exchange – administration of foreign exchange – Rate determination – Factors influencing fluctuations in foreign exchange – Exchange control in India						
Unit:6						
Contemporary issues			2 hours			
Expert lectures, online seminars – webinars						
Total Lecture hours			45--hours			

Text Book(s)	
	1. International Marketing Management - Varshney & Bhattachariya 2. International Business - Francis Cherunilam 3. Export Marketing - T.A.S. Balagopal 4. Money, Banking & International Trade - M.L.Seth
Reference Books	
	1. International Business - T.N. Chhara and M.Biswas 2. International Business - Subba Rao 3. International Business - C.Jeevanandam 4. Export Marketing - Rothor and Rothor 5. International Trade & Export Management- Francis Cherunilam
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
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3	
Course Designed By:	

Mapping program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	L	S	S	M
CO2	S	S	M	M	S
CO3	S	M	M	S	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S



Fifth Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core- XI		Corporate Accounting- II	6			6
Pre-requisite		Basic knowledge in Company Accounts	Syllabus version		2025-2026	
Course Objectives:						
1. To understand the concept of mergers and acquisitions 2. To familiarize with holding company accounts 3. To prepare the final accounts of banking companies 4. To prepare the accounts of insurance companies 5. To assist the preparation of electricity companies accounts						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall various concepts and methods of preparing accounts under mergers and acquisitions					K1
2	Understand various methods of preparing holding company accounts					K2
3	Understand various methods of preparing and assessing final accounts of banking companies					K2
4	Analyze the final accounts of insurance companies					K4
5	Analyze the accounting statements of electricity companies					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze						
Unit:1	Title of the Unit (Capitalize each Word)				20-- hours	
Accounting for Mergers and Amalgamation – Absorption and External Reconstruction						
Unit:2	Title of the Unit (Capitalize each Word)				18-- hours	
Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).						
Unit:3	Title of the Unit (Capitalize each Word)				17-- hours	
Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.						
Unit:4	Title of the Unit (Capitalize each Word)				15-- hours	
Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000						
Unit:5	Title of the Unit (Capitalize each Word)				18-- hours	
Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards – Financial Reporting Practice (Theoretical Aspects)						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars - webinars						
	Total Lecture hours				90-- hours	

Text Book(s)	
1	S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi. 5. Shukla M.C.
2	Gupta R.L. & Radhaswamy M. ,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi
3	Dr. M.A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
Reference Books	
1	Gupta R.L. & Radhaswamy M., “Corporate Accounts”, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Grewal T.S.& Gupta S.L., “Advanced Accountancy”, S. Chand & Co., New Delhi
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	S
CO3	S	S	S	S	S
CO4	M	M	S	S	S
CO5	M	M	S	S	S



Course code		Human Resource Management	L	T	P	C
Core-XII			5			5
Pre-requisite	Basic knowledge on Human Resource Management	Syllabus Version			2025-2026	
Course Objectives:						
The main objectives of this course are:						
<ol style="list-style-type: none"> 1. To understand the role of human resource management 2. To know the steps in human resource planning 3. To execute proper recruitment and selection 4. To know about induction programming and performance appraisal 5. To know about career planning and development 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recalling the concepts of human resource management	K1				
2	Understanding the steps in human resource planning	K2				
3	Understanding recruitment and selection in companies	K2				
4	Comparing induction programming and performance appraisal	K2				
5	Understanding career planning and development	K2				
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze						
Unit:1		15 hours				
Human Resource Management - meaning, nature, scope and objective - Functions of HRM - The Role & status of HR manager – Organisation of HR department - Strategic HRM						
Unit:2		15 hours				
Human Resource Planning - Job Analysis - Importance & benefits - Job analysis process- - Job description - Role analysis - Job specification						
Unit:3		15 hours				
Recruitment and Selection - Factors affecting Recruitments, Sources of Recruitment - Alternative to Recruitment - Definition and Importance of Selection. Stages involved in Selection Process - Types of Selection Tests and Types of Interviews.						
Unit:4		15 hours				
Meaning and benefits of Induction, Content of an Induction Program - Training and Development.- Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion						

Unit:5		13 hours
Career Planning & Development - Stages in Career Planning - Internal and External Mobility of Employees – Meaning and Sources of Employee Grievance – Grievance Handling Systems – Meaning & Process of Collective Bargaining – Indiscipline, Settlement Machinery of Industrial Conflicts.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Assignments, Seminar, Group Discussion, Current Affairs / Quiz / Self Study Component		
	Total Lecture hours	75 hours
Text Book(s)		
1	Rao, S. (2014). – Essentials of Human Resource Management & Industrial Management & Industrial Management: Text & Cases. New Delhi: Himalaya Publication.	
2	VSP.Rao – Human Resource Management.	
3	B.Nandhakumar – Industrial Relations Labour Welfare and Labour Laws- Vijay Nicole Imprints.	
Reference Books		
1	Basak, S.P. (2012) – Human Resource Management: Text & Cases. New Delhi: Pearson	
Related Online Contents		
1		
2		
3		
4		
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO3	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Core- XIII		Income Tax Law and Practice	6			6
Pre-requisite		Basic knowledge in law	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the basic terminologies in Taxation						
2. To understand the various concepts of income tax.						
3. To compute the self assessment involved in taxation process.						
4. To familiarize with calculation if income under different heads						
5. To understand the process of set off and carry forward of losses while computing total income						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Outline the various terminologies related to income tax					K1
2	Understand the method of calculating and levying tax					K2
3	Apply the various tax laws and available provisions in tax computations					K3
4	Evaluate the set off and carry forward of losses while calculating personal income					K5
5	Analyze self-assessment of income and tax computation					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;						
Unit:1	Title of the Unit (Capitalize each Word)				20-- hours	
Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.						
Unit:2	Title of the Unit (Capitalize each Word)				18-- hours	
Heads of Income: Income from Salaries – Income from House Property.						
Unit:3	Title of the Unit (Capitalize each Word)				17-- hours	
Profit and Gains of Business or Profession – Income from Other Sources.						
Unit:4	Title of the Unit (Capitalize each Word)				15-- hours	
Capital Gains – Deductions from Gross Total Income.						
Unit:5	Title of the Unit (Capitalize each Word)				18-- hours	
Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars - webinars						
	Total Lecture hours				90-- hours	

Text Book(s)	
1	Gaur and Narang, "Income Tax Law and Practice" Kalyani publishers New Delhi
Reference Books	
1	Dr. HC Mehrotra, "Income-tax Law and Accounts" Sahithya Bhavan publishers
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
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2	
4	
Course Designed By:	

Mapping Programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	L	L
CO2	S	S	L	M	M
CO3	S	M	M	L	L
CO4	S	S	S	L	L
CO5	S	S	M	L	L



Course code		Retail Management	L	T	P	C
Core-XIV			5			5
Pre-requisite		Basic knowledge on retail business management	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are:						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Outline the nature and significance of retail organization			K2		
2	Recall the human resource environment in retailing organization			K2		
3	Understand the financial dimensions of operational management			K2		
4	Analyze the operational dimensions and risk management			K4		
5	Examine the ethics in retail organization			K4		
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Title of the Unit (Capitalize each Word)			15-- hours		
Nature and Significance of Management - Objectives of Management - Functions of Management - Setting up a Retail Organization- Factors to be considered in Planning, Assessing a Retail Organization.						
Unit:2	Title of the Unit (Capitalize each Word)			15-- hours		
Human Resources Environment of Retailing- Recruiting and Selecting Retail Personnel. Compensating Retail Personnel, Supervision of Retail Personnel.						
Unit:3	Title of the Unit (Capitalize each Word)			15-- hours		
Financial Dimensions of Operations Management - Profit Planning - Asset Management- Preliminary Budget Decisions and Ongoing Budgeting Process.						
Unit:4	Title of the Unit (Capitalize each Word)			15-- hours		
Operational Dimensions - Store Security – Insurance – Credit Management – Computerization – Outsourcing – Risk Management.						
Unit:5	Title of the Unit (Capitalize each Word)			13-- hours		
Ethics in Retail Management – Ethical Values – Social Responsibility, Ethical Values in relation to Customers, Community & General Public, Employees, Business Partners and Shareholders – Consumerism.						

Unit:6	CONTEMPORARY ISSUES	2 hours
Assignments, Seminar, Group Discussion, Current Affairs / Quiz / Self Study Component		
	Total Lecture hours	75 hours
Text Book(s)		
1	Retail Management - GribsonG. Vedamani, Jaico publishing House, 2005	
2	Retailing Management Text & Cases - Swapna Pradhan, The McGraw-Hill Companies,2006	
Reference Books		
1	Retail Management Strategic approach – Barry, Berman, Joel R Evam-Pearson Education (Singapore) 2002.	
Related Online Contents		
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Course Designed By:		

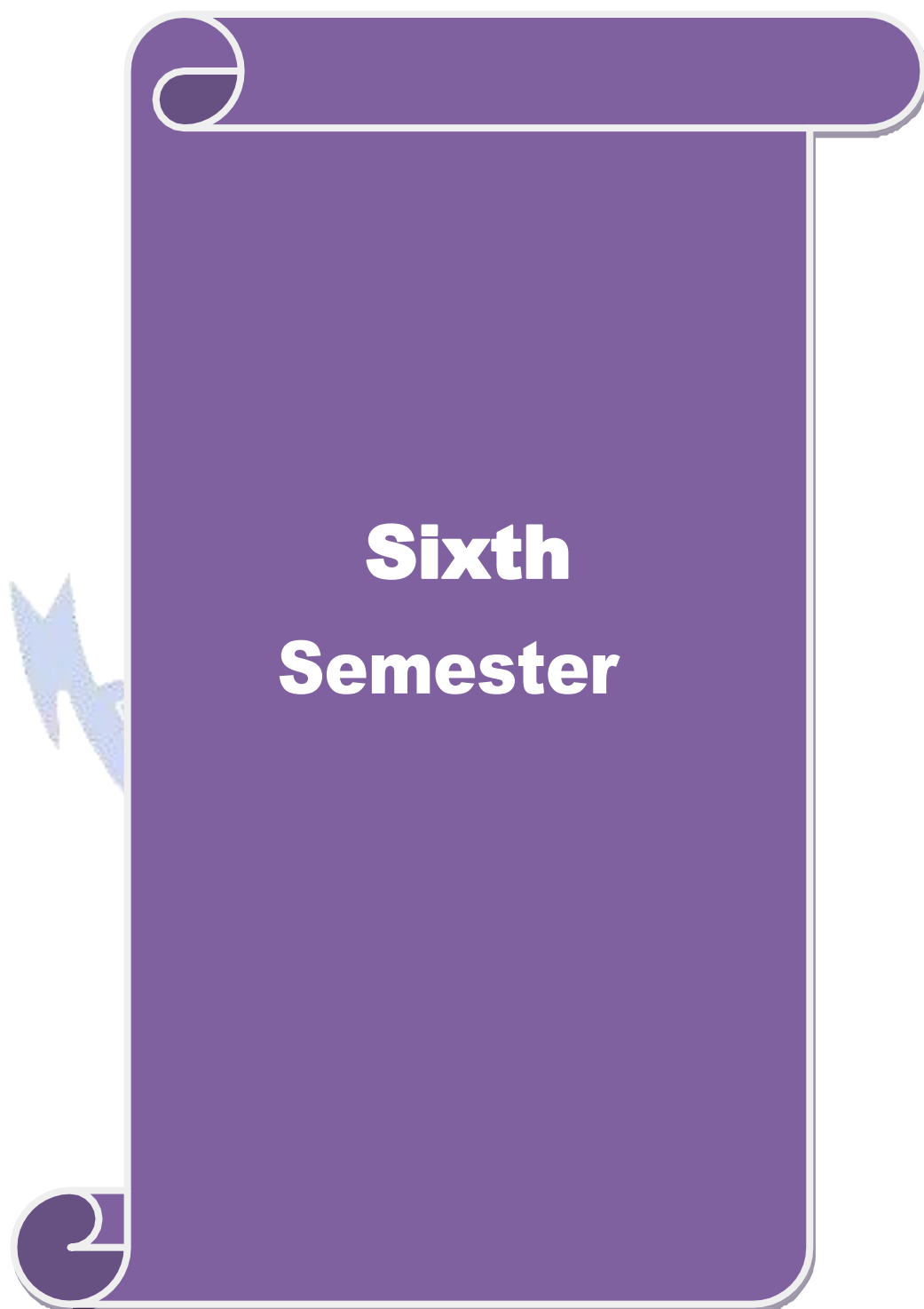
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO3	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Skill Based Subject 3		Business Application Software II	3			3
Pre-requisite		Basic knowledge in MS Power Point , MS Access	Syllabus version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To enable the students to learn the concepts of MS-Power Point						
2. To Understand the basic frame work and how to use MS Access						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	To know the basics on Ms.Power Point					K2
2	To study the formatting features of MS Power Point					K2
3	To understand the concept of database					K2
4	To gain knowledge on Ms.Access					K2
5	To acquire knowledge on Managing and Analysing Reports					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						
Microsoft PowerPoint			9--hours			
Microsoft PowerPoint: Basics – Using Text – Adding Visual Elements – Charts and Tables – Drawing – Clipart – Sounds – Animation – Apply Time Transitions to Slides - Menus, Toolbars and Navigation in Power Point.						
Unit:2						
Working with PowerPoint			8--hours			
Working with PowerPoint: Slide Sorter – Date and Time – Symbol – Slide Layout – Font Slide Colour Schema – Macros – Custom Animation.						
Unit:3						
Microsoft Acces			8--hours			
Microsoft Access: Database Overview- Creating Database – Creating database through Table Wizard – Modifying Table.						
Unit:4						
Creating a Table			9--hours			
Creating a Table – Rename Columns – Saving the Database – Relationships - Forms.						
Unit:5						
Filtering and Querying Tables			9--hours			
Filtering and Querying Tables – Creating Reports and Mailing Labels – Sharing Information between Applications.						
Unit:6						
Contemporary Issues			2 hours			
Expert lectures, online seminars – webinars						
Total Lecture hours			45--hours			
Text Book(s)						
1	Sanjay Saxena , “MS-Office 2000”, Vikas Publishing House Private Ltd.					
2						
3						

Reference Books	
1	Timothy J.O’Leary and Lindai O’Leary , “ MS-Office “, IRWIN/McGraw Hill.
2	
3	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
Course Designed By:	

Mapping program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	S
CO3	S	S	S	S	S
CO4	M	M	S	S	S
CO5	S	S	S	S	S





Course code		Cost and Management Accounting	L	T	P	C
Core-XV			5			5
Pre-requisite		Basic knowledge on cost and management accounting	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are: 1. To conceptualize the cost and management accounting 2. To assist preparation of cost sheet 3. To provide knowledge about financial statement analysis 4. To know the procedures of fund flow statement analysis 5. To understand about standard costing						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Outline the various concepts relating to management accounting			K2		
2	Analyze financial statements using ratio analysis			K4		
3	Evaluate the working capital management of companies			K5		
4	Comparing various alternatives using marginal costing and decision making			K2		
5	Analyze new budget and budgetary control for organizations			K4		
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze						
Unit:1		Title of the Unit (Capitalize each Word)		20-- hours		
Meaning - definition-scope-Objectives- function-merits and demerits of Cost and Management Accounting –distinction between cost, management and financial accounting - Elements of cost - cost concepts and costs classification. (Theory questions only)						
Unit:2		Title of the Unit (Capitalize each Word)		18-- hours		
Preparation of cost sheet – stores control – ECQ – maximum, minimum, reordering levels – Pricing of materials issues – FIFO, LIFO, AVERAGE COST, STANDARD PRICE – methods – labour cost – remuneration and incentives. (Problems and Theory questions)						
Unit:3		Title of the Unit (Capitalize each Word)		17-- hours		
Financial statement Analysis - preparation of comparative and common size statements – analysis and interpretation. Ratio analysis - classification of ratios- liquidity, profitability, solvency - inter firm comparison. (Problems only)						
Unit:4		Title of the Unit (Capitalize each Word)		15-- hours		
Fund flow analysis – cash flow analysis (problems only)						

Unit:5	Title of the Unit (Capitalize each Word)	18-- hours
Standard costing – variance analysis – material and labour variances Marginal costing – cost volume profit analysis. (Problems and Theory questions)		
Unit:6	CONTEMPORARY ISSUES	2 hours
Assignments, Seminar, Group Discussion, Current Affairs / Quiz / Self Study Component		
	Total Lecture hours	90 hours
Distribution of Marks : 20 marks theory and 80 marks Problems		
Text Book(s)		
1	Jain and Narang – Costing	
2	Nigam and Sharma – cost accounting	
3	RK Sharma & K. Gupta – Management Accounting	
Reference Books		
1	S.N.Maheswari – Management Accounting	
Related Online Contents		
1		
2		
3		
4		
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO3	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Core- XVI		Principles of Auditing	5			5
Pre-requisite		Basic knowledge in auditing	Syllabs version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the various concepts of auditing						
2. To analyse the procedure for the conduct of internal audit						
3. To familiarize with the process of valuing assets and liabilities						
4. To understand the process of auditing the joint stock companies.						
5. To understand the investigation mechanism of the companies						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Define the important concept and rules relating to auditing					K1
2	Outline 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	Examine about investigation and auditing of computerized accounts					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Title of the Unit (Capitalize each Word)				15-- hours	
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes						
Unit:2	Title of the Unit (Capitalize each Word)				15-- 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.						
Unit:3	Title of the Unit (Capitalize each Word)				15-- hours	
Verification and Valuation of Assets and Liabilities – Auditor’s position regardir g the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.						
Unit:4	Title of the Unit (Capitalize each Word)				15-- hours	
Audit of Joint Stock Companies – Qualification – Dis-qualifications – 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.						
Unit:5	Title of the Unit (Capitalize each Word)				13-- hours	
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.						

Unit:6		Contemporary Issues	2 hours
Expert lectures, online seminars - webinars			
		Total Lecture hours	75-- hours
Text Book(s)			
1	B.N. Tandon, “Practical Auditing” ,S Chand Company Ltd		
Reference Books			
1	.R.M De Paula, “Auditing-the English 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			
2			
4			
Course Designed By:			

Mapping with programme 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	S	S	S
CO5	S	S	M	S	S



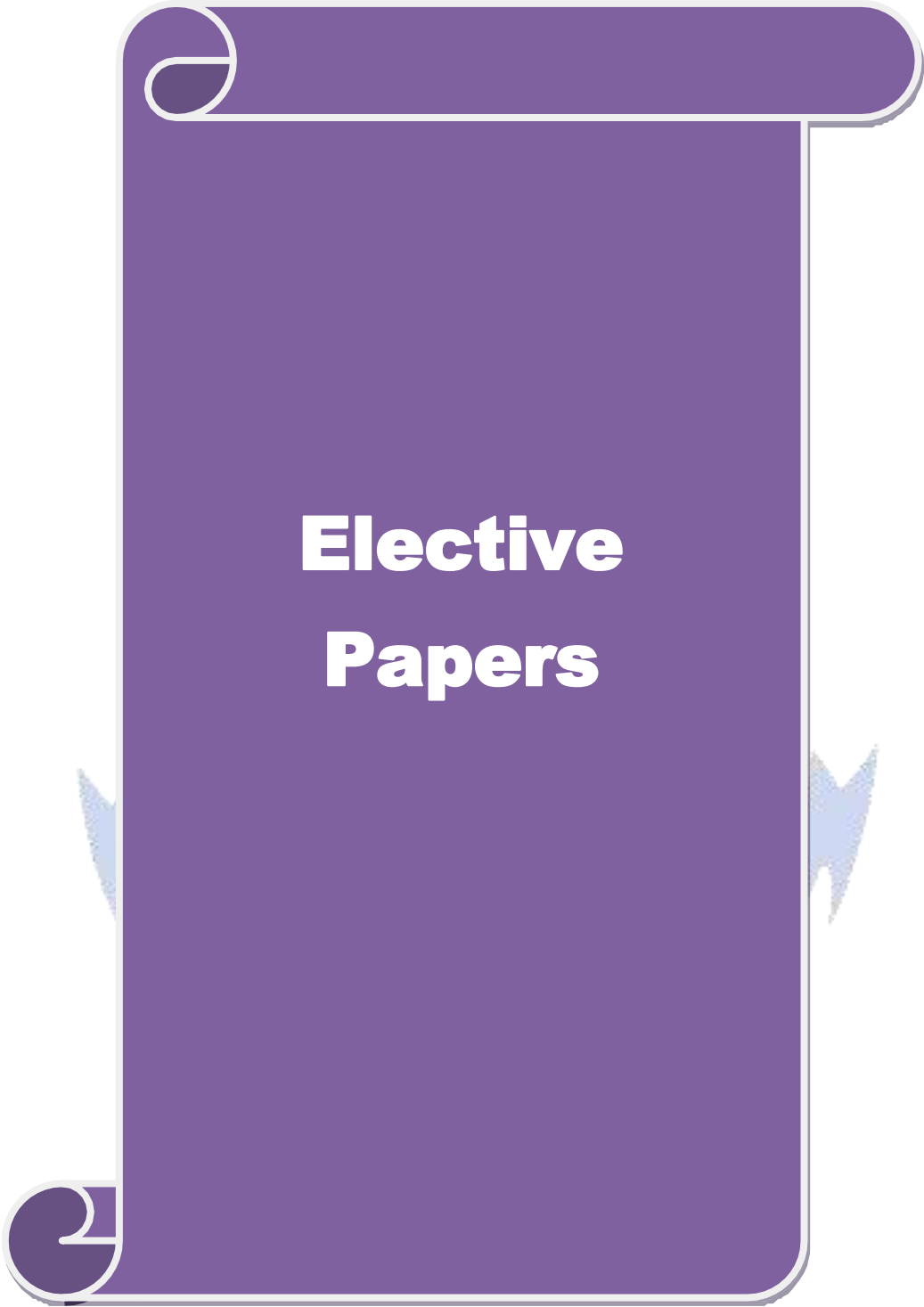
Course code		E-Business	L	T	P	C
Core - XVII			5			5
Pre-requisite		Basic knowledge on e-business	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are:						
1. Know the basics of electronic business, e-commerce in India and about internet.						
2. Make the students to have thorough knowledge of applications of intranet and extranet.						
3. Aware of security threats of e-business, encryption and cryptography.						
4. Gain the knowledge about electronic payment systems.						
5. Make the students to develop the business models in e-business.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the basic concepts about electronic business and electronic commerce in India			K2		
2	Recall and remember the composition and applications of intranet and extranet.			K1		
3	Aware of security threats like encryption, cryptography, public key and private key cryptography etc.,			K2		
4	To gain knowledge about electronic payment systems like smart cards and electronic fund transfer.			K2		
5	Apply the models based on electronic business and learn about emerging trends in e-business.			K3		
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;						
Unit:1	Title of the Unit (Capitalize each word)			20 hours		
Introduction to E-Business: Electronic Business, Electronic Commerce, Electronic Commerce Models, Types of Electronic Commerce, Value Chains in Electronic Commerce, E-Commerce in India. Internet, World Wide Web, Internet Architectures, Internet Applications, Web Based Tools for Electronic Commerce.						
Unit:2	Title of the Unit (Capitalize each word)			18 hours		
Intranet, Composition of Intranet, Business Applications on Intranet, Extranets Electronic Data Interchange, Components of Electronic Data Interchange, Electronic Data Interchange Communication Process.						
Unit:3	Title of the Unit (Capitalize each word)			17 hours		
Security Threats to e-business, Security Overview, Electronic Commerce Threats, Encryption, Cryptography, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates, Security Protocols over Public Networks: HTTP, SSL, Firewall as Security Control, Public Key Infrastructure (PKI) for Security, Prominent Cryptographic Applications.						

Unit:4	Title of the Unit (Capitalize each word)	15 hours
Electronic Payment System, Concept of Money, Electronic Payment System, Types of Electronic Payment Systems, Smart Cards and Electronic Payment Systems, Infrastructure Issues in EPS, Electronic Fund Transfer.		
Unit:5	Title of the Unit (Capitalize each word)	18 hours
E-Business applications & Strategies – Business Models & Revenue Models over Internet, Emerging Trends in e-Business, e-Governance, Digital Commerce, Mobile Commerce, Strategies for Business over Web, Internet based Business Models.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Assignments, Seminar, Group Discussion, Current Affairs / Quiz / Self Study Component		
	Total Lecture hours	90 hours
Text Book(s)		
1	Whitely, David (2000). E-Commerce Strategy, Technologies and Applications. Tata McGrawHill.	
2	Schneider Gary P. and Perry, James T(1 st Edition 2000). Electronic Commerce. Thomson Learning.	
Related Online Contents		
1		
2		
3		
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO3	S	M	S	S	S
CO3	S	S	M	S	M
CO4	M	S	S	S	M
CO5	S	S	S	S	S

Computer Applications: MS Word, MS Excel and Tally Practical - Syllabus

Course code		L	T	P	C
Core	Computer Applications: MS Word, MS Excel and Tally Practical	4	-	-	-
Pre-requisite	Basic knowledge in MSWord and MS Excel	Syllabus Version			
Course Objectives:					
The main objectives of this course are to: 1. Acquire and apply the computer applications in different aspects of business 2. Get an insight knowledge on MS-Word and MS-Excel 3. To inculcate knowledge over programs in Tally					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Remember the basic concepts computer applications using MS-Word and MS-Excel applications for the business transactions.	K2			
2	Creating and preparing the programmes in Tally package	K4			
K1-Remember; K2-Understand; K3 -Apply; K4-Analyze; K5-Evaluate; K6–Create					
MS WORD And MSEXCEL		15 Hours			
1. Create the front page of a News Paper. 2. Type a document and perform the following: i. Change a paragraph in to two column cash book. ii. Change a paragraph using bullets (or) numbering format. iii. 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. 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). 6. Design a chart projecting the cash estimate of a concern in the fourth coming years. 7. Create a Pivot table showing the performance of the salesmen's.					
Tally		30 Hours			
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. Bank Reconciliation Statement 9. Accounting and Inventory Information 10. Bill wise Statements.					



Elective Papers

Course code		TITLE OF THE COURSE	L	T	P	C
Elective 1 A		Entrepreneurial Development	4			4
Pre-requisite		Basic knowledge about entrepreneurship	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the basic concepts of entrepreneurship and related initiatives						
2. To provide insights about the setting up of startups						
3. To familiarize with the institutional services to entrepreneur						
4. To provide knowledge about various financial support available to the entrepreneurs						
5. To provide knowledge about various subsidies and incentives available for entrepreneurs						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the importance and role of entrepreneurship as an economic activity					K1
2	Compare the various forms of setting up a startup					K2
3	Understand the various institutional services to entrepreneur					K2
4	Analyze the various financial support available to the entrepreneurs					K4
5	Analyzing the various subsidies and incentives available for entrepreneurs					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Title of the Unit (Capitalize each Word)				15-- hours	
Concept Of Entrepreneurship: Definition Nature And Characteristics Of Entrepreneurship –Function And Type Of Entrepreneurship Phases Of EDP. Development Of Women Entrepreneur &Rural Entrepreneur – Including Self Employment Of Women Council Scheme – MSMED Act 2006.						
Unit:2	Title of the Unit (Capitalize each Word)				15-- hours	
The Start-up Process, Project identification – Selection of the Product – Project Formulation Evaluation – Feasibility Analysis, Project Report.						
Unit:3	Title of the Unit (Capitalize each Word)				15-- hours	
Institutional Service To Entrepreneur–DIC,SIDO(MSMEDO), NSIC, SISI(MSMEDI), SSIC, SIDCO–ITCOT,IIC,KUICand Commercial Bank.						
Unit:4	Title of the Unit (Capitalize each Word)				15-- hours	
Institutional Finance To Entrepreneurs: SIDBI, SFC, TIIC,SIDC, SIPCOT- Commercial Bank -Venture Capital – Seed Capital Assistance.						
Unit:5	Title of the Unit (Capitalize each Word)				13-- hours	
Incentives And Subsidies - Taxation Benefits To SSI (Micro Enterprises) - Role Of Entrepreneur In Export Promotion And Import Substitution - Self - Employment Schemes - PMEGP, UYEGP, NEEDS, MUDRA etc.						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars - webinars						
	Total Lecture hours				75-- hours	

Text Book(s)	
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2	Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
Reference Books	
1	Entrepreneurial Development – S.S.Khanka 4. Entrepreneurial Development – P.Saravanavel
2	Entrepreneurial Development – S.G.Bhanushali
3	Entrepreneurial Development – Dr.N.Ramu
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By: Dr. M.Thamarai Kannan, Dr. K. Pitchamuthu, Prof. A.V. Ravi	

Mapping program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	M	M	S
CO4	M	M	S	S	S
CO5	S	M	S	S	S



Course code		Organisational Behaviour	L	T	P	C
Elective I B			4			4
Pre-requisite		Basic knowledge on organizational behaviour	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are:						
1. Understand and apply importance and scope of organizational psychology.						
2. Make the students to be gather knowledge on the factor affecting perception.						
3. Provide insight knowledge about job satisfaction and importance of employee attitude and behaviour.						
4. Gain the knowledge on experiment and group dynamics and types of conflict.						
5. Analyze the leadership quality, theories and importance of counselor.						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the importance of organizational psychology and personality test.			K2		
2	Know the basic concepts of financial and non-financial motivation theory.			K1		
3	Understanding of job satisfaction and importance of employee attitude and behaviour.			K2		
4	To gain knowledge on types of conflict and style & training for supervisors.			K2		
5	Analyze the types of leadership and theories like trait, managerial grid, fiedder’s contingency.			K4		
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;						
Unit:1	Title of the Unit (Capitalize each word)			15 hours		
Importance and scope of organisational psychology - Individual differences – Intelligence tests Measurement of intelligence - Personality tests - nature, types and uses.						
Unit:2	Title of the Unit (Capitalize each word)			15 hours		
Perception - Factors affecting perception - Motivation - theories - financial and non- financial motivation - techniques of motivation - Transactional Analysis - Brain storming.						
Unit:3	Title of the Unit (Capitalize each word)			15 hours		
Job satisfaction - meaning - factors, Morale - importance - Employee attitude and behaviour and their significance to employee productivity - Job enrichment - job enlargement.						

Unit:4	Title of the Unit (Capitalize each word)	15 hours
Hawthorne Experiment - importance - Group Dynamics - Cohesiveness. Conflict - Types o f Conflict - Resolution of conflict - Sociometry - Group norms - supervision - Style - Training for supervisors.		
Unit:5	Title of the Unit (Capitalize each word)	13 hours
Leadership - types - theories - Trait, Managerial Grid, Fiedder’s contingency. Counseling - meaning - Importance of counselor - types or counseling - merits or counseling.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Assignments, Seminar, Group Discussion, Current Affairs / Quiz / Self Study Component		
	Total Lecture hours	75 hours
Text Book(s)		
1	Keith Davis – Human Behaviour at Work	
2	Ghos – Industrial Psychology Fred	
3	Luthans – Organisational Behaviour	
Reference Books		
1	Boominathan B – Organisational Behaviour	
Related Online Contents		
1		
2		
3		
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO3	M	M	S	S	S
CO3	M	S	S	S	M
CO4	S	S	S	S	S
CO5	S	M	S	M	M

Course code		TITLE OF THE COURSE	L	T	P	C
Elective-I C		Industrial Law	4			4
Pre-requisite		Basic industrial law	Syllabus Version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To understand about factories act						
2. To know about workman compensation act						
3. To know about payment of bonus act						
4. To understand about employees provident fund and miscellaneous provisions act						
5. To provide information about payment of gratuity act						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recalling various concepts of factories act					K1
2	Explaining the provisions of workman compensation act					K1
3	Discussing the payment of bonus act					K1
4	Describing the employee provident fund and miscellaneous provisions act					K1
5	Understanding about information and payment of gratuity act					K1
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						
Title of the Unit (Capitalize each Word)		15-- hours				
Factories Act, 1948						
Unit:2						
Title of the Unit (Capitalize each Word)		15-- hours				
Workmen's compensation Act, 1923						
Unit:3						
Title of the Unit (Capitalize each Word)		15-- hours				
The Payment of Bonus Act, 1965						
Unit:4						
Title of the Unit (Capitalize each Word)		15-- hours				
The Employees Provident Fund and Miscellaneous Provisions Act, 1952						
Unit:5						
Title of the Unit (Capitalize each Word)		13-- hours				
The Payment of Gratuity Act, 1972						
Unit:6						
Contemporary Issues		2 hours				
Expert lectures, online seminars - webinars						
		Total Lecture hours			75-- hours	
Text Book(s)						
1	A textbook of Mercantile Law , P.P.S. Gonga , S.Chand 2008					
2	Business and Corporate Law, C.C.Bansal , Excel Books 2007					

Reference Books	
1	Mercantile Law , M.C.Kuchhal , Vikas publishing house 6th edition
2	Elements of Industrial Law , N.D.Kapoor, Sultan Chand & sons
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping with program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	M	S
CO3	M	S	S	S	S
CO4	S	M	M	S	S
CO5	S	S	S	S	S



Course code		TITLE OF THE COURSE	L	T	P	C
Elective-II A		Business Finance	4			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:						
1	Outline various concepts relating to finance					K2
2	List the various techniques of financial planning					K2
3	Analyze various sources and forms of finance					K4
4	Examine the various dimensions of capital market and their components					K4
5	List the capitalization concept and related theories for decision making					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1		Title of the Unit (Capitalize each Word)	15-- hours			
Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions						
Unit:2		Title of the Unit (Capitalize each Word)	15-- hours			
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals						
Unit:3		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.						
Unit:4		Title of the Unit (Capitalize each Word)	15-- hours			
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.						
Unit:5		Title of the Unit (Capitalize each Word)	13-- hours			
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.						
Unit:6		Contemporary Issues	2 hours			
Expert lectures, online seminars - webinars						
			Total Lecture hours		75-- hours	

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:	

Mapping program 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



Course code	TITLE OF THE COURSE		L	T	P	C
Elective-II B	Business Environment		4			4
Pre-requisite	Basic business knowledge		Syllabus version	2025-2026		
Course Objectives:						
The main objectives of this course are to:						
1. To recall various concepts related to business environments						
2. To provide an overview about economic trends						
3. To discuss the problem of poverty and unemployment						
4. To analyze the role of government in economy						
5. To discuss about the five year plans						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall various concepts of business environment and components					K1
2	Understand the various economic trends and business					K2
3	Discussing the poverty and unemployment and injustices					K2
4	Analyzing the role of government in economy towards regulations					K4
5	Analysing the five year plans and policies related to resources allocation					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						
Title of the Unit (Capitalize each Word)		15-- hours				
Indian business environment: concept, components, and importance						
Unit:2						
Title of the Unit (Capitalize each Word)		15-- hours				
Economic trends (overview): income; savings and investment; industry; trade and balance of payments, money; finance; prices.						
Unit:3						
Title of the Unit (Capitalize each Word)		15-- hours				
Problems of growth; unemployment; poverty; regional imbalances; social injustice; inflation; parallel economy; industrial economy; industrial sickness.						
Unit:4						
Title of the Unit (Capitalize each Word)		15-- hours				
Role of government: monetary and fiscal policy; industrial policy; industrial licensing, privatization; devaluation; export-import policy; regulation of foreign investment; collaborations in the light of recent changes.						
Unit:5						
Title of the Unit (Capitalize each Word)		13-- hours				
The current five-year plan: major policies; resource allocation.						
Unit:6						
Contemporary Issues		2 hours				
Expert lectures, online seminars - webinars						
Total Lecture hours		75-- hours				

1	Sundaram and black: The International Business Environment; Prentice Hall, New Delhi.
2	Agarwal A.N.: Indian Economy; Vikas Publishing House, Delhi
Reference Books	
1	Khan Farooq A: Business and society; S. Chand, Delhi.
2	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping with program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	M	M	S
CO3	M	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S



Course code		TITLE OF THE COURSE	L	T	P	C
Elective II C		Brand Management	4			4
Pre-requisite		Basic knowledge in marketing	Syllabus version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the basic concepts of branding						
2. To compare and analyze brand positioning and brand image building						
3. To analyze the impact of brand on customer behavior						
4. To familiarize with brand rejuvenation and monitoring						
5. To provide insight on essential branding strategies						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recall the basic concepts of branding and related terms					K1
2	Compare brand image building and brand positioning strategies					K2
3	Analyze the impact of brand, brand loyalty and brand audit.					K4
4	Explain the brand rejuvenation and brand monitoring process					K4
5	Apply various strategies for brand building and monitoring					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Title of the Unit (Capitalize each Word)				15-- hours	
Unit:2	Title of the Unit (Capitalize each Word)				15-- hours	
Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building						
Unit:3	Title of the Unit (Capitalize each Word)				15-- hours	
Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit						
Unit:4	Title of the Unit (Capitalize each Word)				15-- hours	
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.						
Unit:5	Title of the Unit (Capitalize each Word)				13-- hours	
Brand Strategies: Designing and implementing branding strategies – Case studies						
Unit:6	Contemporary Issues				2 hours	
Expert lectures, online seminars - webinars						

	Total Lecture hours	75-- hours
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Text Book(s)	
1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002
3	Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005
Reference Books	
1	Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992
2	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000
3	S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	
2	
4	
Course Designed By:	

Mapping program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	M	S
CO3	S	S	M	M	M
CO4	S	S	S	S	M
CO5	S	S	M	S	S



Course code		TITLE OF THE COURSE	L	T	P	C
Elective III A		Financial Markets and Institutions	4			4
Pre-requisite		Basic knowledge about financial market	Syllabus version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To understand the basic concepts of financial market						
2. To analyze the working and components of corporate securities market						
3. To evaluate the functioning of stock exchanges in India						
4. To evaluate the role of banks and intermediaries in financial market						
5. To provide insights about the new models and innovative trends in financing						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Define the basic concepts of financial market					K1
2	Analyze the working and components of corporate securities market					K4
3	Explain the functioning of stock exchanges in India					K4
4	Explain the role of banks and intermediaries in financial market					K4
5	Apply various trends and new modes in financing					K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Title of the Unit (Capitalize each Word)				15-- hours	
Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.						
Unit:2	Title of the Unit (Capitalize each Word)				15-- hours	
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.						
Unit:3	Title of the Unit (Capitalize each Word)				15-- hours	
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.						
Unit:4	Title of the Unit (Capitalize each Word)				15-- hours	
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.						
Unit:5	Title of the Unit (Capitalize each Word)				13-- hours	
New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation Utility of Securitisation – Securitisation in India,						

Unit:6		Contemporary Issues	2 hours
Expert lectures, online seminars - webinars			
		Total Lecture hours	75-- hours
Text Book(s)			
1	Essentials of Business Finance - R.M. Sri Vatsava		
2	Financial Management - Saravanavel		
3	Financial Management - M.Y. Khan and Jain		
4	Financial Management Theory and Practice - Prasanna Chandra		
Reference Books			
1	Financial Management - L.Y. Pandey		
2	Financial Management - S.C. Kuchhal		
3	Principles of Financial Management - S.N. Maheshwari		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]			
1			
2			
4			
Course Designed By:			

Mapping programme outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	M	S	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Elective- III B		Cyber Law	4			4
Pre-requisite		Basic law	Syllabus version		2025-2026	
Course Objectives:						
The main objectives of this course are to:						
1. To conceptualize about cyber law						
2. To provide information about various security aspects						
3. To provide insights about various evidence aspects						
4. To provide knowledge about global trends in cyber law						
5. To provide insights about IT act 2000						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Recalling various provisions of cyber law					K1
2	Understanding various security aspects					K2
3	Explaining various evidence aspects					K2
4	Comparing global trends in cyber law					K2
5	Describing insights about information technology act					K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1						
Title of the Unit (Capitalize each Word)		15-- hours				
Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce-cyber law in E-Commerce-Contract Aspects.						
Unit:2						
Title of the Unit (Capitalize each Word)		15-- hours				
Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.						
Unit:3						
Title of the Unit (Capitalize each Word)		15-- hours				
Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime- Amendments to Indian Penal code 1860.						
Unit:4						
Title of the Unit (Capitalize each Word)		15-- hours				
Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism Electronic Data Interchange Scenario in India						
Unit:5						
Title of the Unit (Capitalize each Word)		13-- hours				
The Information Technology Act 2000-Definitions-Authentication of Electronic Records- Electronic Governance-Digital Signature Certificates.						

Unit:6		Contemporary Issues		2 hours	
Expert lectures, online seminars - webinars					
		Total Lecture hours		75-- hours	
Text Book(s)					
1	The Indian Cyber Law : Bharat Law House, New Delhi			Suresh T.Viswanathan,	
Reference Books					
1					
2					
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1					
2					
4					
Course Designed By:					

Mapping with program outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	M	M	S
CO3	M	S	S	S	S
CO4	S	M	M	S	M
CO5	S	S	M	S	S

Course code		TITLE OF THE COURSE	L	T	P	C
Elective – III C		Investment Management	4	-	-	4
Pre-requisite		Basic investment knowledge	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:						
1	Recalling various alternatives of investment					K1
2	Comparing the features of various investment markets					K2
3	Analyzing investments using fundamental analysis					K4
4	Applying technical analysis for evaluating investments					K3
5	Analysing an optimum portfolio for investment					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	Title of the Unit (Capitalize each Word)				20-- hours	
Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment-Return and Risk;						
Unit:2	Title of the Unit (Capitalize each Word)				18-- hours	
Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI;						
Unit:3	Title of the Unit (Capitalize each Word)				17-- hours	
Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk Analysis in Investment Decision; Systematic and Unsystematic Risk;						
Unit:4	Title of the Unit (Capitalize each Word)				15-- hours	
Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis						
Unit:5	Title of the Unit (Capitalize each Word)				18-- hours	
Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model						

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	90-- hours
Text Book(s)		
1	Alexander, Gordon J. and Sharpe, William F. (1989), “Fundamental of Investments”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education). 6. Haugen, Robert, H. (198), “Modern Investment Theory”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).	
2	Ballad, V. K, (2005), “Investment Management Security Analysis and Portfolio Management”, 8th Ed, S. Chand, New Delhi.	
3	Elton, Edwin, J. and Gruber, Martin, J. (1984), “Modern Portfolio theory and	
Reference Books		
1	Fischer, Donald, E. and Jordan, Ronald, J. (1995), “Security Analysis and Portfolio Management”, 6th Ed, Pearson Education.	
2	Fuller, Russell, J. and Farrell, James, L. (1993), “Modern Investment and Security Analysis”, McGraw Hill, New York.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
Course Designed By:		

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