BHARATHIARUNIVERSITY::COIMBATORE641046

Bachelor of Commerce Curriculum (Affiliated Colleges)

(Forthe studentsadmitted during the academicyear 2025– 26 onwards)

Part	Cou	ırse	Title of the Course	Creek	Cred Hours			Maximum Marks			
	Co	ode	Title of the Course	its	Theo	Prac	CIA	ESE	Total		
					ry	tical					
			FIRSTSI			1	0.5		100		
I	11		Language-I	4	6	-	25	75	100		
II	12		English-I	4	6	-	25	75	100		
III	13	A	Core I Principles of Accountancy	4	6	-	25	75	100		
III	13	13B Core II-Business Organization & Management		4	6	-	25	75	100		
III	1A	ιA	Allied Paper I–Agricultural Economy of India	3	4	-	20	55	75		
IV	IF	Ά	Environmental Studies#	2	2	-	-	50	50		
			Total	21	30		120	405	525		
			SECONDS	SEMEST	ΓER						
I	21	T	Language-II	4	6	-	25	75	100		
II	22	2E	English-II	2	4	-	25	25	50*		
	2N	M	Over view of English Language Communication	2	2		25	25	50*		
III	23	A	Core III–Financial Accounting	4	6	-	25	75	100		
III	23	В	Core IV – Principles of Marketing	4	6	-	25	75	100		
III	2A	ΔB	Allied Paper II –Economic Analysis	3	4	-	20	55	75		
IV	2F	B	Value Education – Human Rights#	2	2	-	-	50	50		
			Tota		30		145	380	525		
			THIRDS	EMEST	ER						
Ι	31T	La	nguage-III	4	6		25	75	100		
II	32E	En	glish-III	4	4		25	75	100		
III	33A		re V –Higher Financial counting	4	5`		25	75	100		
III	33B	Co	reVI–Commercial Law	4	4		25	75	100		
III	33C		e VII – cutive Business ommunication	3	4		20	55	75		
III	3AC		lied : III - Mathematics for siness	3	3		20	55	75		
IV	3NM	Mu	ill based Subject -I : Naan udhalvan-Digital Skills for nployability	2	2		25	75	100		
IV	3FC	Tar Ma Yo	mil@/AdvancedTamil#(or)Non- njorElective–I ogaforHumanExcellence# 'omen'sRights#Constitution ofIndia#	1	1		-	25	25		

Total 26 30 190 510 700	IV	7 3FD	Health and Wellness @	1	1		25	_	25
FOURTHSEMESTER 1									
FOURTHSEMESTER 1									
Total CoreXIV FOURTHSEMESTER			Total	26	30		190	510	700
1			FOURT	HSFM	FSTE	R		I	
H 42E English-IV 4 4 4 25 75 100 H 43A Core VIII - Corporate Accounting-I 4 5 25 75 100 H 43B Corel Company Law 4 4 25 75 100 H 43B Corel Company Law 4 4 25 75 100 H 43P Core X - Computer 3 4 20 55 75 Application Practical (MSWord, Excel , Power Point , Access and Tally) H 4AD Allied: IV: Statistics for Business 3 3 20 55 75 IV 4NM Skill based Subject-II: NaanMudhalvan - Employability Skills IV 4FE Tamil@/ AdvancedTamil# (or)Non-majorelective-II: GeneralAwareness# 2 2 2 2 Total 26 26 4 165 535 700 H 53A Core XI Corporate Accounting- 4 6 25 75 100 H 53B CoreXII Banking Theory 4 5 25 75 100 H 53C CoreXIII-Cost Accounting 4 6 25 75 100 H 53D CoreXIII-Cost Accounting 4 6 25 75 100 H 53D CoreXIII-cost Accounting 4 6 25 75 100 H 53D CoreXIII-cost Accounting 4 6 25 75 100 H 53D Statistics of Insurance 5 5 5 5 5 5 A. Business Finance 5 Fundamentals of Insurance C. Fundamentals of Insurance C. Fundamentals of Insurance C. Fundamentals of Business Research V SNM Skill Based Subject-III: Naan Mudalvan - Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services Total 22 30 150 450 600 SIXTHSEMESTER H 6 6 6 6 6 6 6 6 6	I	41T					25	75	100
	TT	405		4		5	25	/5	100
	11	42E	English-IV	4		4	25	75	100
	III	43A	Core VIII – Corporate Accounting-I	4		5	25	75	100
Application Practical (MSWord, Excel, Power Point, Access and Tally)	III	43B		4		4	25	75	100
V ANM Skill based Subject-II: Naan Mudhalvan—Employability Skills	III	43P	Application Practical (MSWord, Excel, Power Point,	3			4 20	55	75
NaanMudhalvan—Employability Skills	III	4AD	Allied:IV:Statisticsfor Business	3	Sale Control	3	20	55	75
IV 4FE Tamil@/AdvancedTamil# 2 2 2 50 50	IV	4NM		2	1 ja -	2	25	75	5 100
Core			The state of the s						
Total 26 26 4 165 535 700	IV	4FE	(or)Non-majorelective-	built vi	a fall control	2	-	50	50
III 53A					5 2	6	4 16	5 53	5 700
II			FIFTHSEMESTER						
Law and Practices	III	53A		4		6	2	5 75	100
III 53D	III	53B		4		5	2.	5 75	100
Practice 4 6 25 75 100 Practice A. Business Finance B. Fundamentals of Insurance C. Fundamentals of Business Research Practice Prac		53C		4		6	2.	5 75	100
SEA/5EB	III	53D		4		6	2.	5 75	100
Mudhalvan- Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services Total SIXTHSEMESTER III 63A Core XV - Management Accounting 4 6 25 75 100	III		Elective—I: A. Business Finance B. Fundamentals of Insurance C. Fundamentals of Business Research	4		5	2	5 75	100
SIXTHSEMESTER III 63A Core XV - Management 4 6 25 75 100	IV	5NM	Mudhalvan- Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services						
III 63A Core XV - Management 4 6 25 75 100				22	30		150	450	600
Accounting	III	63A	Core XV – Management	4		6	25	7	5 100
	III	63B					25	7	

III	63C	CoreXVII-IndirectTaxes	4	6		25	75	100
III	6EA/6EB /6EC	Elective—II: A. Entrepreneurial Development B. Human Resource Management C. International Business	4	5		25	75	100
III	6ED/6EE /6EF	Elective–III: D. Financial Markets E. Intellectual Property Rights F. Project Work	4	5		25	75	100
IV	6NM	Skill based Subject-IV- NaanMudhalvan- Banking and Audit Essentials for Employability	2	2		25	75	100
V	67A	ExtensionActivities@	2	-	-	50	-	50
		TOTAL	24	30		200	450	650
		GRANDTOTAL	140	180		970	2730	3700

- * English II-University semester examination will be conducted for 25 marks
- Naan Mudhalvan Skill courses- external 75 marks will be assessed by Industry and internal will be offeredbyrespective course teacher.

@NoUniversityExaminations.OnlyContinuousInternalAssessment(CIA) #NoContinuous InternalAssessment (CIA).OnlyUniversityExaminations.

Listofl	Electi	vePapers(Collegescanchooseanyoneofthepaperaselectives)
Elective-I	A	Business Finance
	В	Fundamentals of Insurance
	C	Basics of Business Research Methods
Elective-II	A	Entrepreneurial Development
	В	Human Resource Management
	С	International Business
Elective-III	D	Financial Markets WAR UNDER STATE OF THE STA
	Е	Intellectual Property Rights
	F	Project Work

First Semester

CourseObjectives: The main objectives of this course are to: 1. To enable the students to learn basic Principles of Accountancy. 2. To make the students skill fully to prepare and present the final accounts of sole trader. 3. To learn about various types of errors and calculation of 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 RecallingAccountingConceptsandConventionsanduseAccountingrulestorecordbus inesstransactionsintheformofJournal,Ledger,subsidiarybooksand Preparation of Trial Balance. 2 Understanding the steps involved in locating errors and prepare them to Understand the preparation of final accounts for sole traders. 3 Outline the concepts of Bills of exchange, Average due date and Account Current Examine the concepts of consignment and joint venture. 5 Analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge. K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create Unit:1 17—hours Fundamentals of Book Keeping — Accounting -Definition — Accounting Concepts and Conventions-Accounting TermsDouble Entry System-Accounting Equation—Journal—Ledger—Subsidiary books—Trial balance. Unit:2 18—hours Final accounts of a sole trader: Trading A/c, Profit and Loss A/c and Balance Sheet-Adjustments: Closing stock—Outstanding Expenses Accrued Income—Income Received in Advance—Bad debts—Badebts provisions-Depreciation-Adjustment entries — Errors and rectification. Unit:3 15—hours Bill of exchange-Accommodation bills—Average due date—Account current	P	C				
Pre-requisite Basic knowledge in Accountancy Prepare and present the final accounts of sole trader. To enable the students to learn basic Principles of Accounting for professionals Basic knowledge in Accounting Concepts and Double Entry System-Accounting Ledger, subsidiary books and Preparation of Trial Balance. Basic knowledge about consignment and joint venture. Basic knowledge about consignment and joint venture and p		4				
<u> </u>		Basic knowledge in Accountancy	_		202 202	
The main object	ctives of thi	s course are to:				
 To make To learn a To unders 	the student about vario tand about	s skill fully to prepare and present the final accounts us types of errors and calculation of depreciation in a bank reconciliation statement and accounting for pro	account	s.	:.	
Expected Cou	rse Outcor	nes:				
1 Recalling inesstrate	gAccounting in sactions in	ngConceptsandConventionsanduseAccountingrulestotheformofJournal,Ledger,subsidiarybooksand	orecord	bus	K	.1
Underst	and the pre	paration of final accounts for sole traders.			K	[3
3 Outline	the concep	ts of Bills of <mark>exc</mark> hange, Ave <mark>rage du</mark> e date and Accou	nt Curr	ent	K	2
4 Examine	the concep	ots of consignment and joint venture.			K	[4
expendi knowled	ture and B lge.	alance sheet and accounting for professionals to en	nhance		K	[4
Unit-1		Ball mont 2 William	1	7 ho	II WG	
Fundamentals Conventions-	Accounting	TermsDouble Entry System-Accounting Equation—Jou	epts and	1		
Closing stock -	Outstanding	Expenses Accrued Income- Income Received in Advance				d
Unit:3				15l	our	'S
Bill of exchar	ige-Accom	modation bills –Average due date–Account current				-
				20l	our	·s
Accounting to	or consignn	nents and Joint Ventures				
Unit:5				18l	lour	'S

Uı	nit:6	Contemporary Issues	2hours
Ex	pert lecture	es ,online seminars-webinars	
		Total Lecture hours	90hours
Te	extBook(s)		
1.	S.P.Jaina	nd K.L.Narang -Principlesof Accountancy, Kalyani Publish	ners
2	N.Vinaya	kam,P.L.Mani, K.L.Nagarajan – Principles of Accountancy-S.Cl	hand&CompanyLtd
3	T.S.Grew	al-IntroductiontoAccountancy-S.Chand&CompanyLtd.,	
4	R.L.Gupta	a,V.K.Gupta,M.C.Shukla–FinancialAccounting–Sultanchand&s	ons
R	eferenceBo	oks	
1	K.L.Nara	ng,S.N.Maheswari-AdvancedAccountancy-Kalyanipublishers	
2	A.Murthy	-FinancialAccounting–MarghamPublishers	
3	A.Mukhe	rjee,M.Hanif– ModernAccountancy.Vol.1- TataMcGrawHillCo	mpanie
`R	elatedOnl	ineContents[MOOC,SWAYAM,NPTEL,Websites,OtherOnl	lineresourcesetc.]
1	https: bing.c =PERE#	om/search?PC=U523&q=principles+of+accounting+lecture+notes+pdf&	&first=11&FORM
		bing.com/search?q=principles+of+ac <mark>countanc</mark> y+swayam+notes&qs=NWU&ayam+notes≻=10-	cpq=principles+of+acco
		F0B455F5724BABB04ED0 <mark>49FC40</mark> 5BDA&F <mark>ORM=</mark> QBRE&sp=1#	
3	https://youtu	ı.be/FFC7fYpnC0M	
		F F F F F F F F F F	
Co	ourseDesign	nedBy:	

Distribution of Marks: This paper consist of theory 20% and 80 % Problems.

_	Mapping	Courseobjective	<mark>vesandcou</mark> rseout	comes	
	PO1	PO2	PO3	PO4	PO5
CO1	S	S EDUC	TE TO ELEVATE S	S	S
CO2	S	S	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	S	M	M	L
					I

^{*}S-Strong;M-Medium;L-Low

Course code	13B		L	T	P	C
Core-2	_1	Business Organization and Management	6			
Pre-requisit	re-requisite Basic knowledge in Management Basic knowledge in Management Syllab us Versio n urse Objectives: e main objectives of this course are to: To understand different forms of organization To understand various factors affecting business organization To provide understanding about basic terminologies of management and explore the undamental principles, processs and steps in management including planning To develop knowledge about organizing function in business To explore the concept of motivation in organizational context peeted Course Outcomes: In the successful completion of the course, student will be able to: Understandingtheconceptsofbusinessanditsformsoforganizationsinvolvedinsole trader, partnership firms, companies and co-operative societies and public enterprise. Analyzing the business factors which are involved in sources of finance. Explaining the concepts based on management and its features and Summarizing the principles and importance of planning Interpreting various concepts based on organization Examining the determinants of behavior and motivation theories I-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create Init:1 Init:2 Definition of Business, Forms of Business Organisation – Sole Trader, Partnership ompanies and Co-operative Societies – Public Enterprise. Init:2 Definition of Management—Management and Administration—Nature and Scope of		202 2026	5-		
Course Object	Business Organization and Management Basic knowledge in Management Basic knowledge in Management Basic knowledge in Management Syllab Syllab Correquisite Basic knowledge in Management Basic knowledge in Management Syllab Syllab Syllab Correquisite Basic knowledge in Management Syllab Syllab Syllab Correquisite Basic knowledge in Management Syllab Sylla					
•		s course are to:				
		<u> </u>				
fundamental 4. To develo 5. To explore Expected Cou	principles, p knowledge the concepurse Outcor	processs and steps in management including planning e about organizing function in business t of motivation in organizational context mes:		he		
trader, enterpr	partnership ise.	firms, companies and co-operative societies and public		;	K2	
					K4	
			narizi	ng	K2	
					K1	
					K2	
-			to		K2	
K1-Kellielilo	<u>c1,1X2</u> -Olide	rstand, NS -Appry, N4-Anaryze, NS-L varuate, No-Crea				
			Partne	rshi	p firn	ıs,
Unit:2		•		20-	_hou	~ C
			ize of	firm	ıs-	
						'S
Unit:3				pe o	f	
Definition of Management -Functionsof McGregoral	fManagemend Peter F.l	ent-ContributionofF.W.Taylor–HeniryFayol–Mary Drucker- Planning – Meaning – Nature and Import	Park			ng
Definition of Management -Functionsof McGregoral Planning pro	fManagemond Peter F.lomises – M	ent-ContributionofF.W.Taylor—HeniryFayol—Mary Drucker- Planning — Meaning — Nature and Import ethods and Types of plans	Parke tance	of P	lanni -hou	·s
Definition of Management -Functionson McGregoral Planning property Unit:4 Organization Sound Organization Department	fManagemend Peter F.lomises — Meaning Meaning ganization—	ent-ContributionofF.W.Taylor—HeniryFayol—Mary Drucker- Planning — Meaning — Nature and Import ethods and Types of plans , Nature and Importance—Process of Organiza Organization Structure—Span of Control—Org oan of Management- Delegation and Decentralizati	Parketance	of P 17- Prin	-hour	·s s
Definition of Management -Functionson McGregoral Planning property Unit:4 Organization Sound Organization Department	fManagemend Peter F.lomises — Meaning Meaning ganization—	ent-ContributionofF.W.Taylor—HeniryFayol—Mary Drucker- Planning — Meaning — Nature and Import ethods and Types of plans , Nature and Importance—Process of Organiza Organization Structure—Span of Control—Org oan of Management- Delegation and Decentralizati	Parketance	of P 17- Prination	-hour -hour nciple n Cl	's s nai

Control: Meaning- Nature - Importance

Unit:6	Contemporary Issues	2hours
Expert lecture	es, online seminars-webinars	
	Total Lecture hours	90hours

Te	extBook(s)
1	Y.K.Bhushan-BusinessOrganisation andManagement -Sultanchand&sons
2	Shukla-Business OrganisationandManagement-S.Chand&CompanyLtd.,
3	Saksena-Business AdministrationandManagement-SahityaBhavan
4	C.B.Gupta, Business Organisation, Sultan Chand & Sons, New Delhi,
5	BusinessManagement-Dinkar-Pagare-Sultan Chand
6	Principles of Management- Jayasankar Margham Publication
Re	eferenceBooks
1	Singh.B.P&Chopra-BusinessOrganisation and Management–DhanpatRai &sons
2	R.K.Chopra-OfficeManagement -Himalaya PublishingHouse
3	J.C.Deneyer-OfficeManagement7
4	Principles of Management- Meenakshi Gupta PHI Publication
5	Principles of Management – Radha Prassanna Publishers
Re	elatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]
1	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/389
2	https://www.youtube.com/watch?v=rqoMeEAFxMo
3	https://sol.du.ac.in/SOLSite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf
	file:///C:/Users/welcome/Downloads/Principles%20of%20Management%20(%20PDFDrive%20).pdf
5	https://resources.saylor.org/wwwresources/archived/site/textbooks/Principles%20of%20Management.pdf
Co	ourseDesignedBy:

	Mapping	gCourseobjecti	<mark>vesandcou</mark> rseou	tcomes	
	PO1	PO2	PO3	PO4	PO5
CO1	S	S		M	M
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S RAIHI	R UNIVIS	M	M
CO5	S	S S D S D S D S D S D S D S D S D S D S	olimbuture M Gari	M	L

^{*}S-Strong;M-Medium;L-Low

Commercial	1AA		т	T	ъ	~
Allied-I Agricultural Economy of India Pre-requisite Basic knowledge in Agricultural Economy Course Objectives: The main objectives of this course are to: 1. To know the agricultural economy of India 2. To understand the condition of agricultural labours 3. To acquire knowledge on land reforms and Farm and Allied non farm sectors as well as and development 4. To aware about Agricultural Marketing 5. To understand about the agriculture finance ExpectedCourseOutcomes: On the successful completion of the course, student will be able to: 1 Understand the Agricultural Economy of the India and measure the development Of agriculture in India 2 IdentifytheproblemsandprospectsofIndianagricultureandimportanceofgreenrevolution. 3 Studytheagriculturalmarketing, pricingandtheireffectmarketingsystem 4 Outline the land tenure and Farm and Allied non farm sectors as well as Trade and development 5 Understand the role of agricultural banksforruraleconomicdevelopment K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create	P	_				
Miled-I Agricultural Economy of India Agricultural Economy Syllabus 2026						
Pre-requisite		Basic knowledge in Agricultural Economy				
Course Object	ives:		1			
5						
	_	•				
				11	T	
		ge on land reforms and Farm and Allied non farm sector	rs as	well a	s Tr	ad
	-	cultural Marketing				
			onme	nt	K	2
			орти			_
	heproblem	nsandprospectsofIndianagricultureandimportanceofgre	enrevo	lu	K	2
3 Studythe	eagricultur	almarketing,pricingandtheireffectmarketingsystem			K	2
4 Outline	the land ter	nure and Farm and Allied non farm sectors as well as	Frade	and	K	[]
5 Understa	and the rol	e of agricu <mark>ltura</mark> l banksforruraleconomicdevelopment			K	2
K1-Remembe	r; K2- Unde	erstand; K3 -Apply;K4- An <mark>alyze;K5-E</mark> valuate; K6 -Crea	te			
		a landa de la	1			
Unit:1		1 1 S S		12h	our	'S
leasuresfortheI		- 2000116011	an per			
Unit:2				12h	our	'S
ncome labor Aechanisation—l	measures Problems	to improve the conditions of labour—Green Reand Prospects- New technologies in agricultural	voluti	ons–I ing, (Effe orga	ets-
	1 4'					
MarketingSyster tability–Causes	n–Measure and conse	and Pricing :Causes and Consequences of Defe estoimprovemarketingsystem—AgriculturalPrices—Imper equences of Price fluctuations—Agricultural Price -com- ds—Procurement policy- Digital marketing for agricu	ortanc missi	e of	P	rice
Unit:4				12h	our	·s
and Tenure sys		ia–Need for land Reform-abolition of intermediaries-L	and R	Leforn	ns ai	nd
	0					

10--hours

Unit:5

Agricultural Finance: Causes and Consequences of rural indebtedness – Measures to remove rural in debtedness – Agricultural Finance – Need – Types – Role of Institutions supporting Agricultural finance: Co-operative banks and commercial banks–NABARD.

Unit:6	Contemporary Issues	2hours
Expert lectur	res ,online seminars-webinars	
	Total Lecture hours	60hours
TextBook(s		
Indian Ag	riculture:Problems, Progress and Proscpects - SankaranS	
2 IndianEcc	nomy - RuddarDuttandSundaram	
ReferenceB	ooks	
1 The India	n Economy - Dhingra	
2 Indian Ec	onomic Problems - AlakGhosh	
Distributo		ers and
RelatedOnl	ineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1		·
2		
3	லைக்கழகம்	
	SE COMMAND	
CourseDesig	nedBy:	

	MappingCou <mark>rseo</mark> bjectivesandcourseoutcomes						
	PO1	PO2	PO3	PO4	PO5		
CO1	S	SA	S	S	M		
CO2	S	STOS	R UNI M	S	S		
CO3	M	S Bar Span	Trans 2 WS 18	S	S		
CO4	S	S	TE TO ELEVATE	M	M		
CO5	M	M	S	S	M		

^{*}S-Strong;M-Medium;L-Low

Second Semester

Course code	23A		L	T	P	\mathbf{C}
Core-3	1	Financial Accounting	6			4
Pre-requisite	e	Racic K nawleage in Accalinting	Sylla Zers	bus ion 2	202 026	25-
Course Object						
The main obje	ctives of thi	is course are to:				
 To make To offer a To promo 	them to und an idea abou ote knowled	nethods of calculating and recording depreciation derstand about royalties and investment accounts at single entry system of accounts ge about departmental and branch accounting dge about hire purchase and installment system of accounting	nting	y		
Expected Cou	ırse Outcoi	mes:				
		etion of the course, student will be able to:				
	oing the con	cepts based on depreciation and its methods in books o			K	1
2 Outline	about the n	nature of Investment and Royal excluding Sublease.			K	2
3 Identify	ing the esse	ential characteristics of single entry system.			K	[3
4 Applyii	ng the basic	concepts of departmental andbranch accounting.			K	[4
5 Familia Accour		cedure relating to hire purchase and installment in books	of		K	2
K1-Rememb	er; K2- Unde	erstand; K3 - Apply; K4-Analyze; K5-Evaluate; K6-Create			I	
Unit:1				18l	ıour	'S
Unit:1 Accounting fo depreciation-1 Sinking fund (r Depreciati nethods of p	ion – Depreciation Meaning- Causes -need and significance providing depreciation straight line, Written down Value hanging of Depreciation method). Machine hour rate methods and Provision.	e, A	nnuit		·s
Unit:1 Accounting fo depreciation-1 Sinking fund (Depletion method) Unit:2	r Depreciation of performance of performance of the contract o	ion – Depreciation Meaning- Causes -need and significance providing depreciation- Straight line, Written down Value hanging of Depreciation method). Machine hour rate methods and Provision.	e, Ai	nnuity	y, nour	·s
Unit:1 Accounting fo depreciation-1 Sinking fund (Depletion method) Unit:2	r Depreciation of performance of performance of the contract o	ion – Depreciation Meaning- Causes -need and significance providing depreciation- Straight line, Written down Value hanging of Depreciation method). Machine hour rate meth	e, Ai	nnuity	y, nour	·s
Unit:1 Accounting fo depreciation-1 Sinking fund (Depletion method) Unit:2	r Depreciation of performance of performance of the contract o	ion – Depreciation Meaning- Causes -need and significance providing depreciation- Straight line, Written down Value hanging of Depreciation method). Machine hour rate methods and Provision.	e, Ai	nnuity	y,	rs d
Unit:1 Accounting fo depreciation-1 Sinking fund (Depletion method) Unit:2 Single Entry Unit:3	r Depreciation of period - Reservent	ion – Depreciation Meaning- Causes -need and significance providing depreciation- Straight line, Written down Value hanging of Depreciation method). Machine hour rate methods and Provision.	e, Anod-	18l	y, nour	rs d
Unit:1 Accounting fo depreciation- 1 Sinking fund (Depletion method) Unit:2 Single Entry Unit:3 Departmental	r Depreciation of period - Reservent	ion – Depreciation Meaning- Causes -need and significance providing depreciation- Straight line, Written down Value hanging of Depreciation method). Machine hour rate methods and Provision.	e, Anod-	18l on mo	y, nour etho nour es	es d
Unit:1 Accounting fo depreciation- n Sinking fund (Depletion method) Unit:2 Single Entry Unit:3 Departmenta	r Depreciation thous of percentage of the control o	ion – Depreciation Meaning- Causes -need and significance providing depreciation- Straight line, Written down Value hanging of Depreciation method). Machine hour rate methods and Provision.	e, Anod-	18l	y, nour etho nour es	es d
Unit:1 Accounting fo depreciation- name of the sinking fund (Depletion method) Unit:2 Single Entry Unit:3 Departmental Unit:4 Hire purchase	r Depreciation thous of percentage of the control o	ion – Depreciation Meaning- Causes -need and significance providing depreciation- Straight line, Written down Value hanging of Depreciation method). Machine hour rate methods and Provision. aning and features-Statement of affairs method and Convergence at cost or selling price –Branch excluding foreign	e, Anod-	18l on mo	nour nour es	es d
Unit:1 Accounting for depreciation-in Sinking fund (Depletion method) Unit:2 Single Entry Unit:3 Departmenta Unit:4 Hire purchase	r Depreciation thous of percentage of the percen	ion – Depreciation Meaning- Causes -need and significance providing depreciation straight line, Written down Value hanging of Depreciation method). Machine hour rate methods and Provision. aning and features-Statement of affairs method and Convergence at cost or selling price –Branch excluding foreignment systems including Hire Purchasing Trading account	e, Anod- ersi	18l on mo 18l 19l	nour nour	rs d
Unit:1 Accounting for depreciation-in Sinking fund (Depletion method) Unit:2 Single Entry Unit:3 Departmenta Unit:4 Hire purchase	r Depreciation the properties of process of	ion – Depreciation Meaning- Causes -need and significance providing depreciation- Straight line, Written down Value hanging of Depreciation method). Machine hour rate methodes and Provision. Anning and features-Statement of affairs method and Convergence at cost or selling price –Branch excluding foreignment systems including Hire Purchasing Trading accountable asse- Human Resource Accounting (Theory only) and I	e, Anod- ersi	18l on mo 18l 19l	nour nour	rs d
Unit:1 Accounting for depreciation- 1 Sinking fund (Interpretation method) Unit:2 Single Entry Unit:3 Departmentation Unit:4 Hire purchase Unit:5 Royalty inclination	r Depreciation the properties of process of	ion – Depreciation Meaning- Causes -need and significance providing depreciation - Straight line, Written down Value hanging of Depreciation method). Machine hour rate methods and Provision. aning and features-Statement of affairs method and Convergence at cost or selling price –Branch excluding foreign liment systems including Hire Purchasing Trading accounted asse- Human Resource Accounting (Theory only) and I by	e, Anod- ersi	18l on mo 18l ranch 19l	nour nour	es es
Unit:1 Accounting for depreciation- 1 Sinking fund (Interpretation method) Unit:2 Single Entry Unit:3 Departmental Unit:4 Hire purchase Unit:5 Royalty inchactory Accounting Unit:6	r Depreciation thous of preciation thous of preciation the service of the service	ion – Depreciation Meaning- Causes -need and significance providing depreciation- Straight line, Written down Value hanging of Depreciation method). Machine hour rate methodes and Provision. Anning and features-Statement of affairs method and Convergence at cost or selling price –Branch excluding foreignment systems including Hire Purchasing Trading accountable asse- Human Resource Accounting (Theory only) and I	e, Anod- ersi	18l on mo 18l ranch 19l	nour	es es

Te	extBook(s)
1	Advanced Accountancy-R.L.Gupta &M.Radhasamy- Sultanchand&sons
2	Advanced Accountancy-S.P.Jain &K.L.Narang – Kalyani Publishers
Re	eferenceBooks
1	Advanced Accountancy-M.C.Shukla &T.S.Grewal-S Chand Publishing
2	Financial Accounting -T.S.Reddy & A.Murthy Margham Publishers
Re	elatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]
1	https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf
2	https://nios.ac.in/media/documents/Seccouí224New/ch_12.pdf
3	www.accountinghub-online.com/accounting-foí-hiíe-puíchase
Co	ourse Designed By:

Distribution of Marks: This paper consists of theory 20% and 80 % Problems.

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

^{*}S-Strong;M-Medium;L-Low

Course co	ode	23B		L	Т	P	C
Core-4			Principles of Marketing	6			4
Pre-requ	isite		Basic knowledge in Marketing	Sylla Vers	abus sion	202 2026	
Course O	bject	ives:					
The main	objec	tives of thi	s course are to:				
2. To pi 3. To ai 4. To ui 5. To iii 6. To ui	rovide nalyze nderst trodu nderst	e insight ab e various co and variou ce the com and the im	idea about marketing and related terms out various forms and types of marketing components of marketing channels as concepts relating to consumer behavior aponents of marketing mix portance of retailing in today's context ing marketing trends and regulatory mechanisms				
Expected	Cour	rse Outcor	nes:				
			etion of the course ,student will be able to:				
		-	is concepts and terms related to marketing			K	(1
			arious marketing functions			K	(2
3 Un	dersta	anding tern	ns of consumer behaviour and examined about different consumers.	t			(2
			keting mix 5			K	(1
			erent provi <mark>sions related to trends in e</mark> merging markets.				(2
			erstand; K3 -Apply; K4 -Analyze; K5 -Evaluate; K6 -Create	e			
		,					
Unit:1			Combatore GGP		18	houi	rs
Markets Governi Unit:2 Marketir	-Modernent :	lern Marko Bureau o ctions-Buy	of market and marketing-Importance of marketing- eting concept-Global Marketing - Marketing Ethics - f Indian Standards-Agmark ring-Selling-Transportation-Storage-Financing -Risk Information	-Mar	ketii		nd
Unit:3	1				10	houi	
Market s	r beha	aviour-Fac	oncept – Benefits -Consumer Behaviour –meaning–Nee tors influencing Consumer behavior -–Customer Relati		stud	ying	
Unit:4	1				10	houi	re
Marketir Mix-Imp Promotic	ortano n - Pl	ce-Pricing lace mix-Ir	mix–Meaning of Product–Product life cycle–Branding- objectives- Pricing Policies and Methods –Personal selli inportance of channels of distribution –Functions of mice in today's context	ng an	eling- nd Sa	Price	

Unit:5

New Approaches in Marketing: —E-marketing —Tele marketing -Web-Based Marketing- Multi Level Marketing- Social Media Marketing — Neuro-marketing — Green marketing —Referral marketing- Social responsibility in marketing - Ethics in Marketing -Consumerism — Consumer Protecting — Rights of consumers-Forward Trading in Commodities

Unit:6	ContemporaryIssues	2hours
Expertlectures	s,onlineseminars-webinars	·

TotalLecturehours	90hours

TextBook(s)

- 1 | Marketing Management- RajanSexena- McGraw Hill Education
- 2 | PrinciplesofMarketing-PhilipKotler&GaryArmstrong Pearson/ Prentice Hall
- 3 MarketingManagement- V.S.Ramasamy and Namakumari-S. Macmillan India Ltd
- 4 MarketingManagement–S.A.SherlekharandR.Krishnamoorthy,HimalayaPublishingHouse
- 5 | Marketing Management Dr.N.Misrab Himalaya Publishing House

ReferenceBooks

- 1 Marketing-WilliamG.Zikmund&MichaelD'Amico
- 2 Principles of Marketing- Sontakkai. C N- Kalyani publishers,
- 3 Marketing-R.S.N.Pillai&Bagavathi

RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]

- 1 http://www.uobabylon.edu.iq/eprints/paper 12 19309 1049.pdf
- 2 http://www.himpub.com/documents/Chapter903.pdf
- 3 http://www.himpub.com/documents/Chapter903.pdf

CourseDesignedBy:

MappingCourseobjectivesandcourseoutcomes						
	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	M	S	S	
CO2	S	S	M	S	M	
CO3	S	S	S	M	M	
CO4	S	S	M	M	M	
CO5	S	S	S	S	M	

^{*}S-Strong;M-Medium;L-Low

Cou	irse code 2AB		L	T	P	C
Allie		Economic Analysis	4			3
Pro	e-requisite	Basic knowledge in Economics		labus rsion		025 6
Cou	rse Objectives:					
	main objectives of thi					
1.		entals of microeconomics				
2.		of demand, supply and theories of production				
3.		g in different market structure				
4.	To know the theories	s on wages, rent ,interest and profit.				
Exp	ected Course Outcor	mes:				
		mes: etion of the course ,student will be able to:				
	the successful comple	etion of the course ,student will be able to:			K	2
On	the successful comple	etion of the course ,student will be able to: undamentals of Micro Economic And Theory			K	12
On	the successful comple Understand The Fu Consumer Behavio	etion of the course ,student will be able to: undamentals of Micro Economic And Theory				12
On 1	Understand The Fu Consumer Behavio Learn the concepts	etion of the course ,student will be able to: undamentals of Micro Economic And Theory our			K	
On 1 2	the successful comple Understand The Fu Consumer Behavio Learn the concepts Understand theorie	etion of the course ,student will be able to: Indamentals of Micro Economic And Theory our of demand and elasticity's of demand	ures		K	2
On 1 2 3	Understand The Fu Consumer Behavio Learn the concepts Understand theorie Analyse the price a	etion of the course ,student will be able to: undamentals of Micro Economic And Theory our of demand and elasticity's of demand es of production, cost and revenue concepts	ures		K K	12
On 1 2 3 4 5	Understand The Fu Consumer Behavio Learn the concepts Understand theorie Analyse the price a Acquire knowledge	etion of the course ,student will be able to: Indamentals of Micro Economic And Theory our of demand and elasticity's of demand es of production, cost and revenue concepts and output determination under various market struct e on theories of productivity and wages			K K	[2 [2 [4
On 1 2 3 4 5	Understand The Fu Consumer Behavio Learn the concepts Understand theorie Analyse the price a Acquire knowledge	etion of the course ,student will be able to: undamentals of Micro Economic And Theory our of demand and elasticity's of demand es of production, cost and revenue concepts and output determination under various market struct			K K	[2 [2 [4

Definition of Economics—NatureandScopeofEconomics—Utilityanalysis—Lawofdiminishingutility—Law of EquiMarginalutility—Indifference curve—Approaches of Economic Analysis—Methodology of Economics.

Unit:2 12--hours

ELEMENTS OF DEMAND:

Demand Analysis-Demand Schedule-Law of Demand-Demand Curve- Elasticity of Demand-Price, Income and Cross-Consumer's Surplus.

Unit:3 12--hours

THEORY OF PRODUCTION:

Factors of Production—Law of Diminishing Returns—Law of Variable Proportions—Return to Scale—Law of Supply-Costand Revenue—Concepts and Curves.

Unit:4 12--hours

PRODUCT PRICING:

MarketDefinition-Types-EquilibriumUnderPerfectCompetitionofFirmandIndustry-Pricing-Pricing Under Perfect Competition, Monopoly-Price Discrimination --Pricing Under Monopolistic Competition- Pricing under Oligopoly.

Unit:5	10hours

 $FACTOR PRICING-Marginal\ Productivity\ Theory-Theories\ of\ wages\ ,\ rent,\ interest\ and\ profit.$

Unit:6	ContemporaryIssues	2hours
Expert lecture	es ,online seminars–webinars	
	TotalLecturehours	60hours

T	extBook(s)	
1	EconomicAnalysis	- S.Sankaran
2	PrincipalsofEconomics	- SethM.L.
R	ReferenceBooks	
1	MicroEconomicTheory	- M.L.Jhingan
2	EconomicAnalysis	-S.Sankaran
R	RelatedOnlineContents[MOO	,SWAYAM, NPTEL,Websitesetc.]
1		
2		
4		
C	CourseDesignedBy:	



Third Semester

Course code	33A		L	Т	P		C
Core-5		Higher Financial Accounting	5				4
Pre-requisite	;	Basic knowledge in Accounting	Syllabus 2025- Version 2026				
Course Objec							
The main object	ctives of thi	s course are to:					
 To promo To offer u To facilita 	te understar inderstandir ate knowled	out maintaining partnership accounts and about maintaining books of accounts at the time ag about dissolution and insolvency of partnership ge about individual insolvency and claims ge about human resource and inflation accounting	of re	tirem	ent		
Expected Cou	rse Outcon	nes:					
On the succes	sful comple	etion of the course ,student will be able to:					
os.	· ·	asicconceptsofpartnerandproceduresrelatedtocalculation	onofra	ti	K	2	
2 Acquiri	ng the princ	ciple at the time of retirement in the books of partner			K	1	
		on and insolvency of firms and individuals.			K	4	
		ency or loss of individuals or firms.			K	5	
	_	sbasedonvo <mark>yage,Humanresourcea</mark> ndinflationaccount	_		K	4	
K1-Remember	er; K2- Unde	rstand; K3 <mark>-Ap</mark>ply;K4-Analyze;K5-E valuate; K6 -Crea	te				
Unit:1	1			15l			
		of a Partner - Treatment of Goodwill - Revaluation of Ratios for Distribution of Profits-Capital Adjustment		s and			
Unit:2		EDUCATE TO ELEVATE		15l	1011r	<u> </u>	
	D- who are C-	11.ti f C. inin D. ti D 1 ti f A t	1 7 1 -1 1			-	
of Goodwill-	Adjustmen	lculation of Gaining Ratio- Revaluation of Assets and tof Goodwill through Capital A/c only -Settlement of with equal Installments only.					*
Unit:3				15l	m		_
Dissolution- l	•	of Partners-GarnerVsMurray-Insolvency of all Partner ion -Proportionate Capital Method only.	s-Def				
Unit:4				15l	10ur	<u> </u>	
Insolvency of	Individuals	and Firms-Fire Claims: Normal Loss-Abnormal Los	ss				_
Unit:5				13l	10ur	<u> </u>	
	unts-Invest	tment Accounts					_
Unit:6		Contemporary Issues		2	hour	rs	
Expert lecture	es, online se	minars-webinars					_
		Total Lecture hours	7	75h	ours		

L

Te	ext Book(s)
1	S.P.Jain&K.L.Narang, "Advanced Accounting", Kalyani Publications, New Delhi.
2	Reddy&Murthy, "FinancialAccounting", MarghamPublicatuions, Chennai, 2004.
3	Dr.M.A.Arulanandam, Dr.K.S.Raman, "AdvancedAccountancyPart-
	I",HimalayaPublication,NewDelhi.
Re	eferenceBooks
1	Gupta R.L. &RadhaswamyM.,"Corporate Accounts ", Theory Method and Application -
	13thRevised Edition 2006, Sultan Chand&Co.,NewDelhi.
2	ShuklaM.C.,GrewalT.S.&GuptaS.L.,"AdvancedAccountancy",S.Chand&Co.,
	NewDelhi.

RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]

- 1 http://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf
- 2 https://ncert.nic.in/textbook/pdf/leac102.pdf

3

CourseDesignedBy:

Distribution of Marks: This paper consists of theory 20% and 80 % Problems.

MappingCourseobjectivesandcourseoutcomes									
	PO1 PO2 PO3 PO4 PO5								
CO1	S	S	S	S	M				
CO2	S	S _E	M	S	L				
CO3	S	S	R S	S	M				
CO4	S	M Sibbil	TE TO ELEVATE	S	M				
CO5	S	S	M	S	M				

^{*}S-Strong;M-Medium;L-Low

Coursecode	33B		I	. T		P	C
Core-6		Commercial Law	4				4
Pre-requisite		Basic knowledge in Commercial Law		•		202 202	
Course Object							
The main object	ctives of thi	is course are to:					
-	_	ge about basics of business contract					
	_	about the regulations of agency system					
		les of indemnity and guarantee	1	-1-4:			
4. Toofferkn	owiedgeab	outthesaleandtransferofgoodsandtheapplicablelav	wsandreg	11411			
OHS							
ExpectedCour							
	<u> </u>	ous elements related business law and contract				K	
_	_	nt type of contract and its features				K	
		agency system related to creation and termination	of agenc	y		K	
-		rights and duties of indemnity, guarantee				K	5
		ct between sale and agreement to sell and its feat				K	4
		1 1770 A 1 1774 A 1 1775 E 1 A 1776	~				
K1-Remembe	r; K2 -Unde	erstand; K3 -Apply; K4 -Analyze; K5 -Evaluate; K6 -	-Create				
	r; K2- Unde	erstand; K3 -Apply; K4 -Analyze; K5 -Evaluate; K6 -	-Create				
Unit:1 Law – Meaning contracts – Ess	g and objec entials of a	erstand; K3 -Apply; K4-Analyze; K5-Evaluate; K6- ets – Mercantile law, meaning – Sources of contra evalid contract – Offer, acceptance, legality of ob-	acts – Cla	ssifica	itio		f
Unit:1 Law – Meaning contracts – Essi Void agreemen	g and objec entials of a	ets – Mercantile law, meaning – Sources of contra	acts – Cla	ssifica consid	itio era	on o	f 1 –
Unit:1 Law – Meaning contracts – Ess Void agreemen Unit:2	g and objec entials of a t.	ets – Mercantile law, meaning – Sources of contract valid contract – Offer, acceptance, legality of ob	acts – Cla oject and c	ssifica consid	atio era	on o	f 1 –
Unit:1 Law – Meaning contracts – Ess Void agreemen Unit:2 Capacity to cor	g and objec entials of a t. ntract –Free	ets – Mercantile law, meaning – Sources of contra	acts – Cla oject and c	ssifica consid	atio era	on o	f 1 –
Unit:1 Law – Meaning contracts – Ess. Void agreemen Unit:2 Capacity to corcontract – Disch	g and objec entials of a t. ntract –Free	ets – Mercantile law, meaning – Sources of contract valid contract – Offer, acceptance, legality of obe	acts – Cla oject and c	ssificationside 12-	era	on o	f 1 –
Unit:1 Law – Meaning contracts – Ess Void agreemen Unit:2 Capacity to corcontract – Dischunit:3	g and objecentials of a t. atract –Free parge of con	ets – Mercantile law, meaning – Sources of contract valid contract – Offer, acceptance, legality of observations of contracts – Contingent contracts –	acts – Cla oject and c	ssificationside 12-	era	on o	f 1 –
Unit:1 Law – Meaning contracts – Ess Void agreemen Unit:2 Capacity to corcontract – Disch Unit:3 Contract of Ag	g and objecentials of a t. atract –Free harge of contents	ets – Mercantile law, meaning – Sources of contract valid contract – Offer, acceptance, legality of obe	acts – Cla oject and c	ssificationside 12-	era	on o	f 1 –
Unit:1 Law – Meaning contracts – Ess Void agreemen Unit:2 Capacity to corcontract – Disch Unit:3 Contract of Ag	g and objecentials of a t. atract –Free harge of contents	ets – Mercantile law, meaning – Sources of contract valid contract – Offer, acceptance, legality of observation of Agency – Personal liability of an Agent – A	acts – Cla oject and c	12- ance o	-ho	on o	f 1 –
Unit:1 Law – Meaning contracts – Ess Void agreemen Unit:2 Capacity to corcontract – Disch Unit:3 Contract of Agratification – Co Unit:4	g and object entials of a t. attract –Free enarge of contency–Createnditions and	ets – Mercantile law, meaning – Sources of contract valid contract – Offer, acceptance, legality of observation of Agency – Personal liability of an Agent – A	acts – Cla oject and o Performa	12- ance o	-ho	ours	f 1 —
Unit:1 Law – Meaning contracts – Ess Void agreemen Unit:2 Capacity to corcontract – Disch Unit:3 Contract of Agratification – Co Unit:4 Contract of ind	g and object entials of a t. attract – Free enarge of contency – Create anditions and emnity and	ets – Mercantile law, meaning – Sources of contrativalid contract – Offer, acceptance, legality of observation of Agency – Personal liability of an Agent – And effects – Termination of Agency.	acts – Cla oject and o Performa	12- ance o	-ho	ours	f 1 –
Unit:1 Law – Meaning contracts – Ess Void agreemen Unit:2 Capacity to corcontract – Disch Unit:3 Contract of Agratification – Co Unit:4 Contract of ind	g and object entials of a t. attract – Free enarge of contency – Create anditions and emnity and	ets – Mercantile law, meaning – Sources of contract valid contract – Offer, acceptance, legality of observation of Agency – Personal liability of an Agent – And effects – Termination of Agency.	acts – Cla oject and o Performa	12- ance of 10- //	-ho	ours	f
Unit:1 Law – Meaning contracts – Ess Void agreemen Unit:2 Capacity to corcontract – Disch Unit:3 Contract of Agratification – Co Unit:4 Contract of ind Bailment – Righ Unit:5 Law of sale of Conditions and Voice of Sale of Sale of Conditions and Voice of Sale of Conditions and Voice of Sale of Sale of Conditions and Voice of Sale of	g and objecentials of a t. atract –Free harge of contency–Creat nditions and the modern and the	ets – Mercantile law, meaning – Sources of contract valid contract – Offer, acceptance, legality of observation of Agency – Personal liability of an Agent – And effects – Termination of Agency.	Agency by	12- ance of 12- of sure	-ho	ours	f
Unit:1 Law – Meaning contracts – Ess Void agreemen Unit:2 Capacity to corcontract – Disch Unit:3 Contract of Agratification–Co Unit:4 Contract of ind Bailment – Righ Unit:5 Law of sale of Conditions and Voice of the Condition of the Con	g and objecentials of a t. atract –Free harge of contency–Creat nditions and the modern and the	ets – Mercantile law, meaning – Sources of contrativalid contract – Offer, acceptance, legality of observation of Agency – Personal liability of an Agent – Adeffects – Termination of Agency. I guarantee – Rights and Liabilities of surety – Dictional desires of bailor and bailee – Pledge by non-owners. It inction between sale and agreement to sell – Condit – Transfer of Ownership – Transfer of title by Non-ownership – Transfer of title by Non-ownersh	Agency by	12- ance of 12- of sure	-hoho- ties	ours	6 S S S S S S S S S S S S S S S S S S S
Unit:1 Law – Meaning contracts – Ess Void agreemen Unit:2 Capacity to corcontract – Disch Unit:3 Contract of Agratification—Co Unit:4 Contract of ind Bailment—Righ Unit:5 Law of sale of Conditions and Performance of Unit:6	g and object entials of a t. atract – Free harge of contency – Creat nditions and emnity and hts and Dutagoods – Distagoods – Distagoods – Distagoods – Contract of the contr	ets – Mercantile law, meaning – Sources of contraval valid contract – Offer, acceptance, legality of observation of Agency – Personal liability of an Agent – Adeffects – Termination of Agency. I guarantee – Rights and Liabilities of surety – Deties of bailor and bailee – Pledge by non-owners. Itinction between sale and agreement to sell – Condit – Transfer of Ownership – Transfer of title by Non-owners for sale – Rights and Duties of buyer – Rights of unp	Agency by	12- ance of 12- of sure	-hoho- ties	ours ours	6 S S S S S S S S S S S S S S S S S S S
Unit:1 Law – Meaning contracts – Ess Void agreemen Unit:2 Capacity to corcontract – Disch Unit:3 Contract of Agratification–Co Unit:4 Contract of ind Bailment – Righ Unit:5 Law of sale of Conditions and Performance of	g and object entials of a t. atract – Free harge of contency – Creat nditions and emnity and hts and Dutagoods – Distagoods – Distagoods – Distagoods – Contract of the contr	ets – Mercantile law, meaning – Sources of contrate valid contract – Offer, acceptance, legality of observation of Agency – Personal liability of an Agent – And effects – Termination of Agency. I guarantee – Rights and Liabilities of surety – Divises of bailor and bailee – Pledge by non-owners. It inction between sale and agreement to sell – Condit – Transfer of Ownership – Transfer of title by Non-owners all – Rights and Duties of buyer – Rights of unput – Contemporary Issues	Agency by ischarge of tionsandwriers—baid seller	12- nnce of sure arran	-ho- tice -ho- tice 2h	ours ours	6 S S S S S S S S S S S S S S S S S S S

Te	extBook(s)
1	N.D.Kapoor BusinessLaws-Sulthan Chand&Sons
2	R.S.N.Pillai andBagavathy BusinessLaws-S.Chand&Co
Re	eferenceBooks
1	M.C.KuchhalMercantileLawVikasPublications
2	K.R.BulchandaniBusinessLawHimalayaPublishingHouse
Re	elatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]
1	https://legislative.gov.in/sites/default/files/A1872-09.pdf
2	https://www.acecollege.in/CITS_Upload/Downloads/Books/1029_File.pdf
Co	ourseDesignedBy:

MappingCourseobjectivesandcourseoutcomes						
	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	N 55 State	S	S	
CO2	S	S	S	S	S	
CO3	S	S	S. E. E.	S	S	
CO4	S	S	S	S	M	
CO5	S	S	S	S	M	

^{*}S-Strong;M-Medium;L-Low

	33C					
Course code	33C		L	T	P	C
Core-7		Executive Business Communication	4	1	200	3
Pre-requisite	;	Basic knowledge in Business Communication	Sylla rs	ious ion	202 20	
Course Objec	tives:					
The main object	ctives of thi	is course are to:				
business c 2. To prov correspon	_l ueries. ide know dence	on on effective business communication and technique ledge about banking correspondence and con		•	d to creta	rial
Expected Cou						
		etion of the course, student will be able to:				
		ance of effective business communication				2
						2
		ivecorrespondencewithbanks, insurance and agencies				.3
		esponse to company secretarial correspondence				4
		ative and effective ideas for business communication			K	4
K1-Remembe	er; K2 -Unde	erstand; K3 -Apply; K4 -Analyze; K5 -Evaluate; K6 -Crea	te			
Unit:1				12	-hou	ırc
C III C. I				12-	пос	113
		and their Execution - Credit and Status Enquiries – Co etters– Sales Letters–Circular Letters.	 mplai		- hou id	irs
Unit:3				12-	-hou	ırs
	espondence	-InsuranceCorrespondence-AgencyCorrespondence.				
Unit:4				10-	-hou	ırs
	retarial Co	rrespondence(Includes Agenda ,Minutes and Report W	/riting			
Unit:5				121	10111	·s
	tters_Prena	aration of Resume -Interview :Meaning-Objectives and	d Tecl			
	Interviews-	-PublicSpeech-Characteristicsofagoodspeech-	. 1001	imqu		-
				1	hou	MCI
I hitth		ContemporaryIssues			1104	13
Unit:6 Expertlectures	s onlinecem	ninars_wehinars				
Expertlecture:	s,onlinesem	ninars-webinars				
Expertlecture	s,onlinesem	TotalLecturehours		60I	10ur	'S
Expertlectures TextBook(s)		TotalLecturehours				'S
Expertlectures TextBook(s)	PalKorahi		l&Soi			'S

Re	eferenceBooks
1	Rodriquez M V, "Effective Business Communication Concept" Vikas
	PublishingCompany,2003.
Re	elatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]
1	https://www.academia.edu/34534809/Lecture_Notes_Business_Communication_A
2	
3	
Co	ourseDesignedBy:

MappingCourseobjectivesandcourseoutcomes						
	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 _{SO} OBBUSA	S	M	M	

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

Course	code	3AC	TITLE OF THE COURSE	L	T	P	C
ALLIEI	PAPER	Ш	MATHEMATICS FOR BUSINESS	3	-	-	3
Pre-requisite			Basics knowledge on Mathematics for Business		Syllabus Version		25
Course	Objective	es:		I			
The ma	n objectiv	es of the	s course are to:				
	 Mak opera Prov Gain 	e the stu ations. ide insig	and apply basics of applications of mathematics in burdents to be ready for solving business problems using the knowledge about variables, constants and function wledge on integral calculus and determining definite to	mathem			
Expect	ed Course	Outcor	mes:				
			on of the course, student will be able to:				
			sic concepts of arithmetic and geometric series and.			K2	
2	To remem		methods for solving problems in arithmetic and		K1		
3	Aware of second or		s, constants and functions and evaluate the first and vatives.	K2			
4	To gain kı indefinite		e on integral calculus and determining definite and as.		K4		
K1 - Rer	nember; K	2 - Und	erstand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K	6— Crea	te		
Unit:1			SET THEORY		8	hour	·s
	Set Theory – Simple and Compound Interest – Effective rate of Interest						
Unit:2		AF	RITHMETIC AND GEOMETRIC SERIES		9 hou	ırs	
Arithmet	ic and Geo	ometric s	eries-problems	•			
Unit:3			MATRIX		9 ho	urs	
Matrix: I			Addition and Multiplication of Matrices – Inverse of a caneous Linear Equations	Matrix -			
Unit:4		<u> </u>	ARIABLES, CONSTANTS AND FUNCTIONS		9 ho	urs	
O IIIt. 7		·	AMAZDED, CONSTAINTS AND FUNCTIONS		<i>)</i> 110	uis	

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems

Unit:5	ELEMENTARY INTEGRAL CALCULUS	8 hours
Elementar	y Integral Calculus – Determining Indefinite and Definite Integrals of simp	ole Functions
Unit:6	CONTEMPORARY ISSUES	2 hours
]	Expert lectures, online seminars – webinars	
	Total Lecture hours	45 hours
Text Bool	K(S)	
1	Navanitham, P.A," Business Mathematics & Statistics" Jai Publishers, Tric	chy-21
2	Sundaresan and Jayaseelan,"Introduction to Business Mathematics",Sultar Co&Ltd,Newdelhi	nchand
Reference	Books	
1	G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Ma Himalaya Publishing House.	thematics -
Related C	Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=qO1SYFZVmhY	
2	https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pk-Lj3PmzVmKCD	UJuucxOLmnRC
3	https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L	
Course De	esigned By: Dr.A.Manonmani ,Dr.	
Course De		

Mapping with Programme Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	S	M	
CO2	S	S	M	S	S	
CO3	M	S	S	S	S	
CO4	S	S	S	M	M	
CO5	M	M	S	S	S	

г

Fourth Semester

Course code	43A		L	T	P	C
Core-8		Corporate Accounting I	5			4
Pre-requisite	2	Basic knowledge in company accounts	Sylla rs	bus ion	202 20	-
Course Objec	tives:			· ·		
The main obje	ctives of thi	is course are to:				
2. To analyz3. To explor	te the final are various m	derstanding about the accounts relating to shares and deaccounts of companies nethods for the valuation of goodwill aration of books of accounts during liquidation of companies.				
Evnanted Cou	urgo Outoor	MAGA				
On the succes		etion of the course, student will be able to:				
	-	ne basic provisions towards issue of shares in market			K	2
		concepts of debenture and its accounting				2
		nies final accounts and Managerial Remuneration				<u>.</u> 4
		_				. 1 .5
4 Estimating methods of goodwill ands hares 5 Examine various procedures related to liquidation of companies					. <u></u>	
			-4-		N	-
K1-Remembe	er, K Z-Unde	erstand; K3 - <mark>Apply;K4</mark> -Anal <mark>yze;K5</mark> -Evaluate; K6 -Crea	ale			
Unit:1		博		13ŀ	our	'S
Issue of shares Issue-Meanin		ium and Discount -Forfeiture-Reissue-Surrender of S	hares-	Right		
Issue of shares Issue-Meanin Unit:2	g of Bonus	S Issue Combaure	hares-			
Issue of shares Issue-Meanin Unit:2 Redemptiono	g of Bonus fPreference		hares-	Right		
Issue of shares Issue-Meanin Unit:2 Redemptiono SinkingFund	g of Bonus fPreference	Shares.Debentures—IssueandRedemption-	hares-	Right	ours	5
Issue of shares Issue-Meanin Unit:2 Redemptiono SinkingFund	g of Bonus fPreference Method(exc	Shares.Debentures—IssueandRedemption- cludingOpen Market operations)	shares-	Right	ours	5
Issue of shares Issue-Meanin Unit:2 Redemptiono SinkingFund	g of Bonus fPreference Method(exc	Shares.Debentures—IssueandRedemption-	hares-	Right	ours	5
Issue of shares Issue-Meanin Unit:2 Redemptiono SinkingFundl Unit:3 Final Accoun Unit:4	g of Bonus fPreference Method(exc	Shares.Debentures IssueandRedemption- cludingOpen Market operations) anies-Calculation of Managerial Remuneration.		15-h	ours	S
Issue of shares Issue-Meanin Unit:2 Redemptiono SinkingFundl Unit:3 Final Accoun Unit:4	g of Bonus fPreference Method(exc	Shares.Debentures—IssueandRedemption- cludingOpen Market operations)		15-h	ours	S
Issue of shares Issue-Meanin Unit:2 Redemptiono SinkingFund Unit:3 Final Accoun Unit:4 Valuation of	g of Bonus fPreference Method(exc	Shares.Debentures IssueandRedemption- cludingOpen Market operations) anies-Calculation of Managerial Remuneration.		15-h	ours nour	S S S S S S S S S S S S S S S S S S S
Issue of shares Issue-Meanin Unit:2 Redemptiono SinkingFundl Unit:3 Final Accoun Unit:4 Valuation of Unit:5	g of Bonus fPreference Method(exc ts of Compa	Shares.Debentures IssueandRedemption- cludingOpen Market operations) anies-Calculation of Managerial Remuneration. and Shares-Need-Methods of valuation of Goodwill and		15-h	ours nour	rs
Issue of shares Issue-Meanin Unit:2 Redemptiono SinkingFundl Unit:3 Final Accoun Unit:4 Valuation of Unit:5	g of Bonus fPreference Method(exc ts of Compa	Shares.Debentures IssueandRedemption- cludingOpen Market operations) anies-Calculation of Managerial Remuneration.		15-h	ours nour	S S S S S S S S S S S S S S S S S S S
Issue of shares Issue-Meanin Unit:2 Redemptiono SinkingFundl Unit:3 Final Accoun Unit:4 Valuation of Unit:5 Liquidation of	g of Bonus fPreference Method(exc ts of Compa	Shares.Debentures IssueandRedemption- cludingOpen Market operations) anies-Calculation of Managerial Remuneration. and Shares-Need-Methods of valuation of Goodwill and Shares-Need-Me		15-h 15-h 15h 15h	nour	's
Issue of shares Issue-Meanin Unit:2 Redemptiono SinkingFundl Unit:3 Final Accoun Unit:4 Valuation of Unit:5 Liquidation of Unit:6	fPreference Method(exc ts of Compa Goodwill and f Companie	Shares.Debentures IssueandRedemption- cludingOpen Market operations) anies-Calculation of Managerial Remuneration. and Shares-Need-Methods of valuation of Goodwill and		15-h 15-h 15h 15h	ours nour	rs rs
Issue of shares Issue-Meanin Unit:2 Redemptiono SinkingFundl Unit:3 Final Accoun Unit:4 Valuation of Unit:5 Liquidation of Unit:6	fPreference Method(exc ts of Compa Goodwill and f Companie	Shares.Debentures IssueandRedemption- eludingOpen Market operations) anies-Calculation of Managerial Remuneration. and Shares-Need-Methods of valuation of Goodwill and Shares-Need-Me		15-h 15-h 15h 15h	ours nour nour	rs rs

Te	extBook(s)
1	S.P.Jain&K.L.Narang, "AdvancedAccounting", KalyaniPublications, NewDelhi.
2	Gupta R.L. &RadhaswamyM.,"Corporate Accounts ", Theory Method and Application-
	13thRevised 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.
R	eferenceBooks
1	GuptaR.L.&RadhaswamyM.,"CorporateAccounts",TheoryMethod andApplication-
	13thRevisedEdition2006,SultanChand&Co.,NewDelhi.
2	ShuklaM.C.,GrewalT.S.&GuptaS.L.,"AdvancedAccountancy",S.Chand&Co.,NewDelhi
3	Reddy&Murthy, "FinancialAccounting", MarghamPublicatuions, Chennai, 2004
R	elatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]
1	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/238
2	http://www.fimt-ggsipu.org/study/bcom2 <mark>02.pdf</mark>
3	http://gurukpo.com/Content/B.Com/Co <mark>rporate_</mark> Accounti <mark>ng(B.C</mark> om)P-1.pdf
	https://www.bing.com/videos/search?q=y <mark>out</mark> ube+videos+on+corporate+accounting&docid=608009069960966369 ∣=A58A95880433907E2FF8A58 <mark>A958</mark> 80433907E2FF8&view=detail&FORM=VIRE
Co	ourseDesignedBy:

Distribution of Marks: This paper consists of theory 20% and 80 % Problems

	MappingCourseobjectivesandcourseoutcomes								
	PO1 PO2 PO3 PO4 PO5								
CO1	S	S	S	M	S				
CO2	S	S	S	M	S				
CO3	S	S	S	S	S				
CO4	M	S	S	S	S				
CO5	S	S	S	M	M				

^{*}S-Strong;M-Medium;L-Low

Coursecode	43B		L	Т	P	C
Core-9	1	Company Law and Secretarial Practice	4			4
Pre-requisite		Basic knowledge in law	Sylla vers		202 2026	
Course Object	tives:					
The main obje	ctives of th	is course are to:				
1. To develo	pp a strong	foundation regarding corporate laws and provisions				

- 2. To provide knowledge about qualification and disqualification of directors and winding up procedures of the companies
- 3. To provide insights about corporate secretaryship and rules relating to company meetings.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

011	on the successful completion of the course, student will be unit 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	Outlinecorporatelevelmeetingswithregardtodutiesofcompanysecretary, Drafting correspondence, Notice, AgendaandMinutes	K2			

K1-Remember; K2-Understand; K3 - Apply; K4-Analyze; K5-Evaluate; K6-Create

Unit:1 12--hours

Formation of Companies—promotion—Meaning—Promoters—their functions— Duties of Promoters—Incorporation—Meaning—certification of Incorporation—Memorandum of Association

- -Meaning-Purpose-AlterationofMemorandum-DoctrineofUltravires-ArticlesofAssociation
- -Meaning-Forms-Contents-Alteration of Article-Relationship between Articles and Memoran dum-Doctrine of Indoor Management-Exceptions to Doctrine of Indoor Management
- -Prospectus-Definitions-Contents-Deemed Prospectus-Misstate mentin prospectus-Kinds of Shares and Debentures.

Unit:2 12--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 12--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 – CreditorsvoluntaryWindingup—Windingupsubjecttosupervisionofthecourt— ConsequencesofWindingup(General).

Unit:4 12-hours

CompanySecretary—Whoisasecretary—Types—Positions—Qualifications—AppointmentsandDismissals—Power—Rights—Duties—LiabilitiesofaCompanySecretary—RoleofaCompanySecretary—(1)Asastatutoryofficer,(2)AsaCo-Coordinator,(3)AsanAdministrativeOfficer.

Unit:5		10hours				
Kinds of Com	pany meetings - Board of Directors Meeting - Statutory meeti	ng – Annual General				
meeting - Extra ordinary General meeting - Duties of a Company Secretary to all the company						
meetings – I	Orafting of Correspondence - Relating to the meetings -	Notices - Agenda				
Chairman'sspe	ech- Writingof Minutes.					
Unit:6	ContemporaryIssues	2hours				
Expertlecture	s,onlineseminars-webinars					
	TotalLecturehours	60`hours				
TextBook(s)						
1 M.C.Shuk	laandS.S.GulshanPrinciplesofCompanyLaw S.Chand&	&Co.,				
2 M.C.Shuk	laandS.S.Gulshan S.Chand&Co.,					
ReferenceBo	oks					
1 N.D.Kapo	orCompanyLawSultanChand&Sons					
2 M.C.Kucł	nhalSecretarialPracticeVikasPublications					
	of Ele					
	neContents[MOOC,SWAYAM,NPTEL,Websitesetc.]					
•	yan.com/company-law-201 <mark>3-not</mark> es-pdf-for-cs <mark>-execu</mark> tive/					
	oing.com/videos/search?q= <mark>india</mark> n+companies+a <mark>ct+2013+</mark> pdf+download&qr					
	download&view=detail <mark>∣=28B5988DBED400F0A6</mark> 6928B5988DBEI					
	ru=%2Fvideos%2Fsearc <mark>h%3</mark> Fq <mark>%3Dindian%2Bcomp</mark> anies%2Bact%2 %26qpvt%3Dindian%2Bco <mark>mpanies%2Bact%2B2013%</mark> 2Bpdf%2Bdownloa					
E	ozoqp, c, ozzmani / ozzdonipanies / ozzdo-/ ozzdonimos	W. V. ZOI GILII / WOD / DIK				
	oing.com/videos/search?q=vi <mark>deos+on+company+law+i</mark> n+India+2013&view= F59B465521E916B7FEB2F5&FORM=VIRE	-detail∣=9B465521E				
71UD/FED2	T 37D4U3341E71UD / FED4F3&FURIYI- VIRE					

MappingCourseobjectivesandcourseoutcomes									
	PO1 PO2 PO3 PO4 PO5								
CO1	S	M	S	S	M				
CO2	S	S	M	M	S				
CO3	S	M	M	S	S				
CO4	S	S	S	S	S				
CO5	S	S	S	M	M				

^{*}S-Strong;M-Medium;L-Low

CourseDesignedBy:

Coursecode	43P		L	T	P	C
Core- 10		Computer Application Practical (MSWord, Excel, Power Point, Access and Tally)		-	4	3
Pre-requisite	e	Basics knowledge in MSWord,MSExcel MS Power Point MS Access and Tally	Syllabus Version		25- 2026	

CourseObjectives:

The main objectives of this course are to:

- 1. Acquire and apply the computer applications indifferent aspects of business
- 2. Get an insight knowledge on MS-office
- 3. To inculcate knowledge over programs in Tally.

Exp	ExpectedCourseOutcomes:				
On	thesuccessfulcompletion ofthecourse, student will be able to:				
1	Rememberthebasicconceptscomputer applicationsusingMS-	K2			
	Officeapplications for the business transactions.				
2	CreatingandpreparingtheprogrammesinTally package	K4			

K1-Remember; K2-Understand; K3 - Apply; K4-Analyze; K5-Evaluate; K6-Create

MSWORD,MSEXCEL,MS POWER POINT d MS ACCESS 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 columncashbook.
 - ii. Change a paragraph using bullets(or)numberingformat.
 - iii. Find any word and replaceitwithanotherwordindocument.
 - 3. Prepare a mail merge for an interview call letter.
- 4 Develop the Students Mark List worksheet and calculate total, average and saveit. Specifythe Resultalso (Fieldnames: S.NO, Name of the student, course, mark 1, mark 2, mark 3, total, average and result).
- 5.Design a chart projecting the cash estimate of a concern in the forth coming years.
- 6. Create a Pivot table showing the performance of the salesmen's.
- 7..Design slide for a product of your choice, includes the picture of the product and demonstration and working(minimum three slides)
 - 8. Createashow projecting the activities of your department during the academic year.
 - 9 Create forms for the simple table ASSETS
 - 10. Create report for the PRODUCT database

10. Create report for the FRODUCT database.		
Tally	30Hours	

- 1. Company Creation and Alteration, Creating and Displaying Ledger
- 2. Voucher Creation, Voucher Alteration and Deletion
- 3. Inventory Information-Stock Summary, Godown Creation and alteration
- 4. Final Accounts
- 5.GST Setup (Activation) in Tally.ERP9
- 6. Creating GST (CGST/SGST/IGST) Ledger in Tally.ERP9
- 7. Creating Sales and Purchase Ledgers for GST Compliance in Tally.ERP9
- 8. Creating Expenses and Income Ledgers without GST Compliance in Tally.ERP9
- **9.**Creating Service Ledger with GST Compliance in Tally.ERP9
- 10. Record Expenses with GST in Purchase Voucher

MappingwithProgrammeOutcomes							
COs	PO1	PO2	PO3	PO4	PO5		
CO1	S	S	S	S	M		
CO2	S	S 5606	haya, M	S	S		
CO3	M	S	S	S	S		
CO4	S	S	DEV SES	M	M		
CO5	M	M	S to	S	S		

S-Strong;M-Medium; L-Low

Course code 4AD		L	T	P	C
Allied IV	STATISTICSFORBUSINESS	3	-	-	3
Pre-requisite	Basic knowledge on Statistics for Business	Syllabus Version		2025- 2026	

Course Objectives:

Themain objectives of thecourseareable to

- 1. Providebasicconceptualknowledgeonapplications of statistics inbusiness.
- 2. Makethestudentstobereadyforsolvingbusinessproblemsusingstatisticaloperations.
- 3. Giveadetailed instructionofmeasurementofdispersion.
- 4. Gaintheknowledgeonapplication of correlation and regression for business operations.
- 5. Analyzeinterpolationandprobabilitytheoryandperformtheproblems.

ExpectedCourseOutcomes:

Onthesuccessfulcompletion of the course, student will be able to:

Onthe Buccost and on the Course, student will occurre.				
1	Understandthebasicconceptsofarithmeticandgeometricmeanand	K2		
	differenttypesofdatacollection.			
2	Recallmeasuresofdispersion.	K1		
3	Executecorrelationandregressionanalysis.	K3		
4	Understandthedifferenttypesofmovingaverages.	K2		
5	Analyzeinterpolation and probability	K4		

K1-Remember; K2-Understand; K3 -Apply; K4-Analyze; K5-Evaluate; K6-Create

Unit:1 INTRODUCTIONS 9 hours

Meaning and Definition of Statistics - Collection of data — Primary and Secondary -

Classification and Tabulation – Diagrammaticand

Graphical presentation Measures of Central tendency – Mean, Median, Mode,

GeometricMeanandHarmonic Mean —simpleproblems

Unit:2 MEASURESOFDISPERSION 9 hours

Measures of Dispersion-Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness-Meaning-Measures of Skewness-Meaning-Meaning-Measures of Skewness-Meaning-Mea

Pearson's and Bowley's co-efficient of Skewness.

Unit:3 CORRELATIONANDREGRESSIONANALYSIS 9 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 TIMESERIES 8 hours

TimeSeries—Meaning, Components and Models—Business for ecasting—Methods of estimating trend—Graphic, Semi-average, Moving average and Method of Least squares—Seasonal Variation—Method of Simpleaverage. Index Numbers—Meaning, Uses and Methods

of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Costoflivingindexnumber.

Unit:5	INTERPOLATION	0 houws
		8 hours
-	a:Binomial, Newton's and Lagrangemethods. Probability—Conceptand	Definition
	dMultiplication theoremsofProbability(statementonly)-	
simpleproble	emsbasedonAddition and Multiplication theorems only.	
TI '4 C	CONTEMPODADVICCUEC	21
Unit:6	CONTEMPORARYISSUES	2hours
Expertlectur	es,onlineseminars-webinars	
	TotalLecturehours	45 hours
TextBook(s)		
	lMethodsbyS.P.Gupta	
2 Business	Mathematics and Statistics by P. Navaneetham	
3 Statistics	byR.S.N.Pillaiand V.Bagavathi	
ReferenceB	ooks	
1 Statistic	s-Theory, Methods & Application by D.C. Sanchetiand V.K. Kapoor	
	GeneralStatisticsbyFrederickE.CroxtonandDudleyJ.Cowden	
RelatedOnl	ineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1 https://v	www.youtube.com/watch?v=BUE-XJEHp7g	
	www.youtube.com/watch?v=0s4mKbkYJPU&t=1s	
	www.youtube.com/watch?v=Dxcc6ycZ73M	
	The Table of the Control of the Cont	
CourseDesig	medBy:	

MappingwithProgrammeOutcomes								
COs	PO1	PO2	PO3	PO4	PO5			
CO1	S	S	S	S	M			
CO2	S	S	M	S	S			
CO3	M	S	S	S	S			
CO4	S	S	S	M	M			
CO5	M	M	S	S	S			

S-Strong;M-Medium;L-Low

FifthSe mester

Coursecode	53A		L	T	P	C			
Core-11		Corporate Accounting-II	6			4			
Pre-requisite		BasicknowledgeinCompanyAccounts	Sylla rsi		202 2026	25-			
CourseObject									
		ncept of mergers and acquisitions							
		olding company accounts							
3. To prepare	e th efinal a	accounts of banking companies							
		ints of insurance companies							
		ion of electricity companies accounts							
ExpectedCour									
	-	on ofthecourse,studentwillbeableto:			K				
1 Recall various concepts									
andmethodsofpreparingaccountsundermergersandacquisitions									
2 Understandvariousmethodsofpreparingholdingcompanyaccounts						2			
		methodsofpreparingandassessingfinal			K	.2			
	sofbanking				ļ <u>.</u>				
		ountsofinsurancecompanies			K				
		ingstatements of electricity companies			K	.4			
K1-Remembe	er; K2 -Und	erstand; K3-Apply;K4- Analy <mark>ze; K5 -Evaluate;K6-Cr</mark>	eate						
Unit:1		(A)		20l	our	'S			
Accounting for	rMergers :	andAmalg <mark>amation–AbsorptionandEx</mark> ternalReconstru	ction						
Unit:2		THIAD LINING S		18l	mir	•••			
	any Accour	nts-Consolidation of Balance Sheets with treatment o	f Mutu						
		lizedProfit,RevaluationofAssets,Bonusissueandpaym				',			
(Inter Company									
•		,							
Unit:3				17ŀ	our	'S			
BankingCompa	anyAccoun	ts-PreparationofProfitandLossAccountandBalanceSh	eet(Nev	wforn	nator	ıly)-			
RebateonBillsI	Discounted-	Classification of Advances-Classification of Investm	nents- A	sset					
classification- (Concept of N	Non-Performing Assets (NPA)							
** 1. 1									
Unit:4			. 1	15l	iour	S			
UnderIRDA20		ants: General Insurance and Life Insurance(New form	nat only						
Unit:5				18ŀ	our	'S			
		ElectricityCompanies-TreatmentofRepairsandRenew	als -Inc	lian					
Accounting Sta	ındards–Fir	nancial Reporting Practice (TheoreticalAspects)							
Unit:6		Contomnopowylegues		2	h a	M C			
	onlinesem	ContemporaryIssues inars-webinars			hou	1 5			
Experience	5,0111111030111			gn. I	אווחו	·c			
	TotalLecturehours 90hou								

TextBook(s)

- 1 S.P.Jain&K.L.Narang, "AdvancedAccounting", KalyaniPublications, NewDelhi. 5. Shukla M.C.
- 2 Gupta R.L. &RadhaswamyM., "Corporate Accounts", Theory Method and Application-13thRevisedEdition 2006, SultanChand &Co., NewDelhi
- 3 Dr.M.A.Arulanandam, Dr.K.S.Raman, "AdvancedAccountancy, Part-I", Himalaya Publications, New Delhi. 2003.

ReferenceBooks

- 1 Gupta R.L. &RadhaswamyM.,"Corporate Accounts ", Theory Method and Application-13thRevisedEdition 2006, Sultan Chand & Co., NewDelhi.
- 2 GrewalT.S.&GuptaS.L., "AdvancedAccountancy", S. Chand&Co., NewDelhi

RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]

- 1 https://www.bing.com/videos/search?q=accounting+for+holding+companies&docid=608020215401752240&mid=0 F32057D615B472ADCFB0F32057D615B472ADCFB&view=detail&FORM=VIRE
- 2 https://www.yourarticlelibrary.com/accounting/amalgamation-of-companies/problems-on-amalgamation-and-external-reconstruction/82261
- 3 https://www.bmscw.edu.in/files/StudyMaterials/BCom/III-BCom/5th%20Sem B%20Com AA%20UNIT%201 NOTES.pdf
- 4 https://www.accountingnotes.net/companies/insurance-companies/accounts-of-insurance-companies-accounting/13117

CourseDesignedBy:

Distribution of Marks: This paper consists of theory 20% and 80% Problems

MappingProg	rammeoutcom	es	A CONTRACTOR OF THE PARTY OF TH		
	PO1	PO2	PO3	PO4	PO5
CO1	S	To M RATHI	IR UNIVS	M	S
CO2	S	S Sa Short	LINGOT 2 LINGS	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

^{*}S-Strong;M-Medium;L-Low

Coursecode	53B		L	T	P	C
Core-12		BankingTheoryLawandPractices	5			
Pre-requisite	•	BasicknowledgeinBanking	Sylla versi	bus ion 2	202 026	25-
CourseObject						
Themainobject	tives ofthise	courseareto:				
2. Tounderst	tandthebasi	eabout theworkingof banking industry cunderstandingofloandisbursement policies of banks boutvariousdocumentsusedinbanking services				
ExpectedCou						
		ion ofthecourse,studentwillbeableto:			ı	
		various termsand concepts usedin bankingindustry			K	1
2 Underst	andingthev	rariousprocessandactivitiesofaccountsinbanks			K	2
		res ofchequesforeasyandsimplebanking			K	2
4 Examine	thevariousl	oansandadvancerelatedprocessin banks			K	4
5 Classify	vingvarious	kindofdocumentsinvolvedinbankingservices			K	2
K1-Remembe	er; K2 -Und	erstand; K3 -Apply; K4- Analyze; K5 -Evaluate; K6 -Cre	eate			
	_	WENDER THE STATE OF THE STATE O				
Unit:1				15ł	iour	S
		lBanking& <mark>Ban</mark> kingMarkets—Fun <mark>ctio</mark> nsofModerncomn cialBanks—CreditCreation bycommercialBanks	nercia	lBank	S	
-BalanceShee		cialBanks-CreditCreation bycommercialBanks	nercia			
-BalanceShee Unit:2	tofcommer	rcialBanks—CreditCreation bycommercialBanks		15ł		'S
-BalanceShee Unit:2 Central Bank - Creditcontrolm India - Itsspec	Functions neasures – Fialplaceinth		 	15l		<u> </u>
-BalanceShee Unit:2 Central Bank - Creditcontrolm India - Itsspec	Functions neasures – Fialplaceinth	- Credit Control Measures - Quantitative and Selective Role of RBI in regulating and controlling banks. State in the banking scene - Commercial banks and rural financing - Commercial banks - Credit Creation by commercial Banks - Credit Credi	 	15l	nour	
-BalanceShee Unit:2 Central Bank - Creditcontrolm India - Itsspec RuralBanks-Pl Unit:3 Definitionofba specialfeatured special	Functions heasures – HialplaceinthaceofCo-op	- Credit Control Measures - Quantitative and Selective Role of RBI in regulating and controlling banks. State in the banking scene - Commercial banks and rural financing - Commercial banks - Credit Creation by commercial Banks - Credit Credi	Pe Bank (Regio	15l	nour nour	r's
-BalanceShee Unit:2 Central Bank - Creditcontrolm India – Itsspec RuralBanks-Pl Unit:3 Definitionofba specialfeatured special typesofcustom	Functions heasures – Hialplaceinth aceofCo-op nkerandcus	- Credit Control Measures - Quantitative and Selective Role of RBI in regulating and controlling banks. State Inebankingscene - Commercialbanksandruralfinancing perativebanksin the Indian Bankingscenario estomer - Relationshipsbetween banker and customer - Commercialbanksandruralfinancing - Commercialbanksingscenario	Pe Bank (Regio	15lof nal	nour nour nour	'S
-BalanceShee Unit:2 Central Bank - Creditcontrolm India – Itsspec RuralBanks-Pl Unit:3 Definitionofba specialfeatured special typesofcustom Unit:4 Cheque – featu ofcheques statu	Functions reasures – Fialplaceinth aceofCo-op nkerandcus ofRBI,Bank er-typesofc ures essentia	- Credit Control Measures - Quantitative and Selective Role of RBI in regulating and controlling banks. State Inebankingscene - Commercialbanksandruralfinancing perativebanksin the Indian Bankingscenario estomer - Relationshipsbetween banker and customer - Commercialbanksandruralfinancing - Commercialbanksingscenario	Peningor—ban	15h of nal 15h ofacco kerlie	nour nour nour	r's

Position of surety-Letter of credit-Bills and supply bill. Purchase and discounting bill. Traveling cheque, credit card,

Unit:6	ContemporaryIssues	2hours
Expertlecture	s,onlineseminars-webinars	
	TotalLecturehours	75hours

Te	extBook(s)
1	SundharamandVarshney, BankingtheoryLaw&Practice, SultanChand
	&Sons.,NewDelhi.
2	Basu:Theoryand PracticeofDevelopmentBanking
3	Reddy&Appanniah :Banking TheoryandPractice
R	eferenceBooks
1	Natarajan&Gordon:BankingTheoryandPractice
2	BankingRegulation Act,1949.
3	ReserveBankof India,Report oncurrencyandFinance2003-2004.
R	elatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]
1	https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf
	https://www.studocu.com/in/document/karnataka- <mark>state-la</mark> w-university/banking-law/law-of-banking-notes-for- unit-wise/6902283
	https://www.bdu.ac.in/cde/SLM/SLM_S <mark>AMP</mark> LE/BCom- <mark>Bank-M</mark> anagement.pdf
	https://www.economicsdiscussion.net/indi <mark>a/m</mark> oney-market/ <mark>money-m</mark> arket-in-india-features-structure- constituents-participants-and-defects <mark>/31348</mark>
Co	ourseDesignedBy:

Mapping Programme outcomes 2								
	PO1	PO2	PO3	PO4	PO5			
CO1	S	S Sibbilitation	JITES SELVITED	S	S			
CO2	S	S	S	S	S			
CO3	S	S	S	S	S			
CO4	S	S	S	S	S			
CO5	S	S	S	M	M			

^{*}S-Strong;M-Medium;L-Low

Coursecode	53C		L	Т	P	С
Core-13		CostAccounting	6			4
Pre-requisite	;	BasicknowledgeinAccounting	Sylla vers		202 2026	25-
CourseObject			•	•		
Themainobject	ives ofthisc	ourseareto:				
2. Toassistpr	reparationo	reptandvariouscomponents of costing faccounts underprocess costing				
ExpectedCour		techniquesofoperatingcosting				
		on ofthecourse,studentwillbeableto:				
		eptsofcostingandcostingmethods			K	[]
		elements of costing				4
•		vagepaymentsystem				2
		rprocesscostingsystem				2
	eabout oper Financial S	rational costing, contract costing and Reconciliation of			K	[4
		rstand; K3 - <mark>Apply;K4-</mark> Analy <mark>ze;K5-Evaluate;K6-Crea</mark>	te			
IXI -Remembe	7, 112 -01140	Istalia, IX3 - Apply, IX4-Amalyze, IX3-Evaluate, IX0-erea				
Unit:1			201	hours	<u> </u>	
SheetandTend	ier.	Combutore BE				
Unit:2		Projection of Surjets		18l		
- ABC analys	is – Perpet ocumentati	f material Control – Need for Material Control – Economial inventory – Purchase and stores Control: Purchoninvolvedinpurchasing–Requisitionforstores–Stores gmaterialissue.				
Unit:3				18I	hour	·s
Labour:System Labourturnove ofoverhead.	ofwagepay r.Overhead	ment –Idletime–Controloveridletime– –Classificationofoverhead –allocationandabsorption				
Unit:4				16l	hour	·s
		fprocesscosting-processlosses,wastage,scrap,normalpain.(Excludinginterprocessprofits and equivalent produ				
Unit:5				16I	hour	·s
OperatingCosti	ing-Contrac	etcosting-Reconciliation of Costand Financial accounts.				
Unit:6	1:	ContemporaryIssues		2	hou	rs
Expertlectures	s,onlinesem	inars-webinars		00 1	l= a	
		TotalLecturehours		90I	uour	3

Te	extBook(s)
1	S.P.JainandKL.Narang, "CostAccounting", KalyaniPublishers, NewDelhi. Edn. 2005
2	R.S.N.PillaiandV.Bagavathi, "CostAccounting", S.ChandandCompanyLtd., NewDelhi.
	Edn.2004
3	S.P.Iyyangar, "CostAccountingPrinciplesandPractice", SultanChand, NewDelhi. 2005
R	eferenceBooks
1	V.KSaxena&C.D.Vashist, "CostAccounting", SultanChand, NewDelhi2005
2	M.N.Arora, "CostAccounting", Sultan Chand, New Delhi 2005.
R	elatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]
1	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf
	https://www.bing.com/videos/search?PC=U523&q=vIDEO+LECTURE+IN+cOST+aCCOUNTING&ru=%2fsear
	ch%3fFORM%3dU523DF%26PC%3dU523%26q%3dvIDEO%2bLECTURE%2bIN%2bcOST%2ba
	CCOUNTING&view=detail&mmscn=vwrc∣=D4E6F22C7E60037DB9D0D4E6F22C7E60037DB9D0&FORM=WRVORC
3	https://drive.google.com/file/d/11lztPE-XSUqDgx2spUwsyLehsrP_bDCI/view
Co	ourseDesignedBy:

Distribution of Marks: This paper consists of theory

MappingProgrammeoutcomes							
	PO1	PO2	PO3	PO4	PO5		
CO1	S	S	S	S	S		
CO2	S	S	S	S	S		
CO3	S	S & FATHIA	RSMUEL	M	M		
CO4	S	S	M M M A S S S S S S S S S S S S S S S S	M	M		
CO5	S	S	TE TOS EVATE	M	M		

^{*}S-Strong;M-Medium;L-Low

Core-14 IncomeTaxLawandPractices 6 4 Pre-requisite Basicknowledgeinlaw Syllabus 2025- 2026 CourseObjectives: Themainobjectives ofthiscourseareto: 1. Tounderstandthevariousconceptsofincometax andrelatedterminologies 2. Tofamiliarizewith calculationifincomeunderdifferentheads 3. Tounderstandtheprocess of set offandcarryforwardoflosses whilecomputingtotalincome ExpectedCourseOutcomes: Onthesuccessfulcompletion ofthecourse, studentwillbeableto: 1							
CourseObjectives: Themainobjectives ofthiscourseareto: 1. Tounderstandthevariousconceptsofincometax andrelatedterminologies 2. Tofamiliarizewith calculationifincomeunderdifferentheads 3. Tounderstandtheprocess ofset offandcarryforwardoflosses whilecomputingtotalincome ExpectedCourseOutcomes: Onthesuccessfulcompletion ofthecourse,studentwillbeableto: 1. Outlinethevariousterminologiesrelated toincometax							
Themainobjectives ofthiscourseareto: 1. Tounderstandthevariousconceptsofincometax andrelatedterminologies 2. Tofamiliarizewith calculationifincomeunderdifferentheads 3. Tounderstandtheprocess ofset offandcarryforwardoflosses whilecomputingtotalincome ExpectedCourseOutcomes: Onthesuccessfulcompletion ofthecourse, studentwillbeableto: 1. Outlinethevariousterminologiesrelated toincometax 2. Understandthemethodofcalculatingandlevyingtax 3. Applythevarious taxlawsand availableprovisionsin tax computations 4. Evaluatetheset offandcarryforwardoflosseswhilecalculatingpersonalincome 5. Analyzeself-assessment ofincomeandtaxcomputation K4 K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create Unit:1 TitleoftheUnit(Capitalize eachWord) IncomeTaxAct—Definition ofIncome—Assessmentyear—Previous Year—Assessee—ScopeofIncome—ChargeofTax—ResidentialStatus—ExemptedIncome. Unit:2 20hours HeadsofIncome:IncomefromSalaries—IncomefromHouseProperty. Unit:3 20hours ProfitandGainsofBusiness orProfession—CapitalGains							
1. Tounderstandthevariousconceptsofincometax andrelatedterminologies 2. Tofamiliarizewith calculationifincomeunderdifferentheads 3. Tounderstandtheprocess ofset offandcarryforwardoflosses whilecomputingtotalincome ExpectedCourseOutcomes: Onthesuccessfulcompletion ofthecourse,studentwillbeableto: 1 Outlinethevariousterminologiesrelated toincometax							
2. Tofamiliarizewith calculationifincomeunderdifferentheads 3. Tounderstandtheprocess of set of fandcarryforwardoflosses whilecomputing total income Expected Course Outcomes: Onthe successful completion of the course, student will be able to: 1 Outline the various terminologies related to incomet ax							
3. Tounderstandtheprocess ofset offandcarryforwardoflosses whilecomputingtotalincome ExpectedCourseOutcomes: Onthesuccessfulcompletion ofthecourse, studentwillbeableto: 1							
Double Continue							
Onthesuccessfulcompletion ofthecourse, studentwillbeableto: 1 Outlinethevarious terminologies related to incometax							
1 Outlinethevariousterminologiesrelated toincometax 2 Understandthemethodofcalculatingandlevyingtax 3 Applythevarious taxlawsand availableprovisionsin tax computations 4 Evaluatetheset offandcarryforwardoflosseswhilecalculatingpersonalincome 5 Analyzeself-assessment ofincomeandtaxcomputation K4 K1-Remember; K2-Understand; K3 - Apply; K4-Analyze; K5-Evaluate; K6-Create Unit:1 TitleoftheUnit(Capitalize each Word) IncomeTaxAct—Definition ofIncome—Assessmentyear—Previous Year—Assessee—ScopeofIncome—ChargeofTax—ResidentialStatus—ExemptedIncome. Unit:2 20-hours HeadsofIncome:IncomefromSalaries—IncomefromHouseProperty. Unit:3 20-hours ProfitandGainsofBusiness orProfession—CapitalGains							
2 Understandthemethodofcalculatingandlevyingtax 3 Applythevarious taxlawsand availableprovisionsin tax computations 4 Evaluatetheset offandcarryforwardoflosseswhilecalculatingpersonalincome 5 Analyzeself-assessment ofincomeandtaxcomputation K4 K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create Unit:1 TitleoftheUnit(Capitalize each Word) IncomeTaxAct-Definition ofIncome—Assessmentyear—Previous Year—Assessee—ScopeofIncome—ChargeofTax—ResidentialStatus—ExemptedIncome. Unit:2 20hours HeadsofIncome:IncomefromSalaries—IncomefromHouseProperty. Unit:3 20hours ProfitandGainsofBusiness orProfession—CapitalGains							
3 Applythevarious taxlawsand available provisions in tax computations 4 Evaluate the set of fand carry forward of losses while calculating personal income 5 Analyzes elf-assessment of income and tax computation K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create Unit: 1 Title of the Unit (Capitalize each Word) Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income. Unit: 2 20hours Heads of Income from Salaries – Income from House Property. Unit: 3 20hours Profit and Gains of Business or Profession – Capital Gains							
4 Evaluatetheset offandcarryforwardoflosseswhilecalculatingpersonalincome 5 Analyzeself-assessment ofincomeandtaxcomputation K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create Unit:1 TitleoftheUnit(Capitalize eachWord) IncomeTaxAct—Definition ofIncome—Assessmentyear—Previous Year—Assessee—ScopeofIncome—ChargeofTax—ResidentialStatus—ExemptedIncome. Unit:2 20hours HeadsofIncome:IncomefromSalaries—IncomefromHouseProperty. Unit:3 20hours ProfitandGainsofBusiness orProfession—CapitalGains							
4 Evaluatetheset offandcarryforwardoflosseswhilecalculatingpersonalincome 5 Analyzeself-assessment ofincomeandtaxcomputation K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create Unit:1 TitleoftheUnit(Capitalize eachWord) IncomeTaxAct—Definition ofIncome—Assessmentyear—Previous Year—Assessee—ScopeofIncome—ChargeofTax—ResidentialStatus—ExemptedIncome. Unit:2 20hours HeadsofIncome:IncomefromSalaries—IncomefromHouseProperty. Unit:3 20hours ProfitandGainsofBusiness orProfession—CapitalGains							
5 Analyzeself-assessment ofincomeandtaxcomputation K1-Remember; K2-Understand; K3 -Apply; K4-Analyze; K5-Evaluate; K6-Create Unit:1 TitleoftheUnit(Capitalize each Word) IncomeTaxAct—Definition ofIncome—Assessmentyear—Previous Year—Assessee—ScopeofIncome—ChargeofTax—ResidentialStatus—ExemptedIncome. Unit:2 20hours HeadsofIncome:IncomefromSalaries—IncomefromHouseProperty. Unit:3 20hours ProfitandGainsofBusiness orProfession—CapitalGains							
Water Wate							
Unit:1 TitleoftheUnit(Capitalize eachWord) 15hours IncomeTaxAct-Definition ofIncome-Assessmentyear-Previous Year-Assessee-ScopeofIncome- ChargeofTax- ResidentialStatus - ExemptedIncome. Unit:2 20hours HeadsofIncome:IncomefromSalaries-IncomefromHouseProperty. Unit:3 20hours ProfitandGainsofBusiness orProfession-CapitalGains							
IncomeTaxAct—Definition ofIncome—Assessmentyear—Previous Year—Assessee—ScopeofIncome—ChargeofTax—ResidentialStatus—ExemptedIncome. Unit:2 HeadsofIncome:IncomefromSalaries—IncomefromHouseProperty. Unit:3 ProfitandGainsofBusiness orProfession—CapitalGains							
ScopeofIncome- ChargeofTax- ResidentialStatus - ExemptedIncome. Unit:2 HeadsofIncome:IncomefromSalaries-IncomefromHouseProperty. Unit:3 ProfitandGainsofBusiness orProfession-CapitalGains							
Unit:2 HeadsofIncome:IncomefromSalaries—IncomefromHouseProperty. Unit:3 ProfitandGainsofBusiness orProfession—CapitalGains							
HeadsofIncome:IncomefromSalaries—IncomefromHouseProperty. Unit:3 ProfitandGainsofBusiness orProfession—CapitalGains 20hours							
Unit:3 20hours ProfitandGainsofBusiness orProfession—CapitalGains							
ProfitandGainsofBusiness orProfession—CapitalGains							
ProfitandGainsofBusiness orProfession—CapitalGains							
Combatore							
Unit:4 15hours							
IncomefromOtherSources.—DeductionsfromGrossTotalIncome.							
Unit:5 18hours							
Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability –							
AssessmentofIndividuals.							
Assessmentormary address.							
Unit:6 ContemporaryIssues 2hours							
Expertlectures, online seminars - we binars							
TotalLecturehours 90hours							
TextBook(s)							
1 GaurandNarang,"IncomeTax LawandPractice"KalyanipublishersNewDelhi							
ReferenceBooks							
1 Dr.HCMehrotra, "Income-taxLawandAccounts" SahithyaBhavanpublishers							

Re	elatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]
	https://www.bing.com/videos/search?PC=U523&q=video+l%3becture+in+Income+tax&ru=%2fsearch%3fFORM%3dU523DF%26PC%3dU523%26q%3dvideo%2bl%253Becture%2bin%2bIncome%2btax&view=detail &mmscn=vwrc∣=F8694500529A30E8E535F8694500529A30E8E535&FORM=WRVORC
2	
3	
Co	ourseDesignedBy:

Distribution of Marks: This paper consists of theory

MappingProgrammeoutcomes							
	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	L	M	M		
CO5	S	M Jensey	M [*] ()	L	L		

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

Coursecode	5EA	L	Т	P	C
Elective I A		Business Finance 5			
Pre-requisit	e	Rasicknowledgeinkinance	Syllabus 2 version 20		
CourseObjec	tives:				
Themainobjec		courseareto:			
 Tofamilia Toanalyz Tounders Toprovid ExpectedCount	arizewiththe evarioussou standthevario eknowledge rseOutcom				
		ion ofthecourse, student will be able to:			
		ceptsrelatingtofinance			2
		niquesoffinancial planning			2
-		ircesandforms offinance			4
		dimensionsofcapitalmarketandtheircomponents		K	4
		on conceptandrelated theories for decision making		K	4
K1-Rememb	er; K2- Unde	erstand; K3 -Apply; K4 -Analyze; K5 -Evaluate; K6 -Create			
Unit:1			151	hour	S
Functions		tionaland Modern Concepts-Contents of Modern Finance			
Functions		Tonalana Modern Concepts Contents on Modern 1 manee	15	<u> </u>	
Unit:2			15	hour	'S
Unit:2 FinancialPlan Sources and F PublicDeposit	Meaning-Corms of Final	oncept—Objectives —Types—Steps—Significance- ance: Equity Shares, Preference Shares, Bonds, Debentures ditBankCredit—Features— AdvantagesandDisadvantages-Lea ures—Forms— Merits and Demerits.	and	hour	'S
Unit:2 FinancialPlan Sources and F PublicDeposit	Meaning-Corms of Final	oncept–Objectives –Types–Steps–Significance- ance: Equity Shares, Preference Shares, Bonds, Debentures ditBankCredit–Features– AdvantagesandDisadvantages-Lea	and		
Unit:2 FinancialPlan Sources and F PublicDeposit Financing:Me Unit:3 Capital Struct	Meaning-Corms of Finds, TradeCrectaning – Feat	oncept–Objectives –Types–Steps–Significance- ance: Equity Shares, Preference Shares, Bonds, Debentures ditBankCredit–Features– AdvantagesandDisadvantages-Lea	and se	hour	
Unit:2 FinancialPlan Sources and F PublicDeposit Financing:Me Unit:3 Capital Struct	Meaning-Corms of Finds, TradeCrectaning – Feat	oncept–Objectives –Types–Steps–Significance- ance: Equity Shares, Preference Shares, Bonds, Debentures ditBankCredit–Features– AdvantagesandDisadvantages-Lea ures–Forms– Merits and Demerits.	and se	hour 	e's
Unit:2 FinancialPlan Sources and F PublicDeposit Financing:Me Unit:3 Capital Struct Concept–Impo	Meaning-Corms of Fines, TradeCrectaning – Feat	oncept–Objectives –Types–Steps–Significance- ance: Equity Shares, Preference Shares, Bonds, Debentures ditBankCredit–Features– AdvantagesandDisadvantages-Lea ures–Forms– Merits and Demerits.	and see 15l Capital 15l talisat	hour 	rs rs
Unit:2 FinancialPlan Sources and F PublicDeposit Financing:Me Unit:3 Capital Struct Concept–Impe	Meaning-Corms of Fines, TradeCrectaning – Feat	oncept—Objectives —Types—Steps—Significance- ance: Equity Shares, Preference Shares, Bonds, Debentures ditBankCredit—Features— AdvantagesandDisadvantages-Lea ures—Forms— Merits and Demerits. alPrinciples of Capitalstructure— TradingonEquity— Costof C culationofIndividualand CompositeCost ofCapital. Capitalisation — Cost Theory — Earning Theory — Over Capit	and see 15l Capital	hour - hour ion -	es es
Unit:2 FinancialPlan Sources and F PublicDeposit Financing:Me Unit:3 Capital Struct Concept—Impo Unit:4 Capitalisation UnderCapitalia OverCapitalisa Unit:5 Dividend Police	Meaning-Corms of Fins, TradeCrectaning— Feature—Cardina prtance—Calcordance—Calcordance—Calcordance—Sympton.	oncept—Objectives —Types—Steps—Significance- ance: Equity Shares, Preference Shares, Bonds, Debentures ditBankCredit—Features— AdvantagesandDisadvantages-Lea ures—Forms— Merits and Demerits. alPrinciples of Capitalstructure— TradingonEquity— Costof C culationofIndividualand CompositeCost ofCapital. Capitalisation — Cost Theory — Earning Theory — Over Capit	and se 15I Capital 15I talisates.	hour - hour ion -	es es
Unit:2 FinancialPlan Sources and F PublicDeposit Financing:Me Unit:3 Capital Struct Concept—Impo Unit:4 Capitalisation UnderCapitalia OverCapitalisa Unit:5 Dividend Police	Meaning-Corms of Fins, TradeCrectaning— Feature—Cardina prtance—Calcordance—Calcordance—Calcordance—Sympton.	oncept–Objectives –Types–Steps–Significance- ance: Equity Shares, Preference Shares, Bonds, Debentures ditBankCredit–Features– AdvantagesandDisadvantages-Lea ures–Forms– Merits and Demerits. alPrinciples of Capitalstructure– TradingonEquity– Costof C culationofIndividualand CompositeCost ofCapital. Capitalisation – Cost Theory – Earning Theory – Over Capit uptoms –Causes–Remedies–WateredStock–WateredStockVs mants of Dividend Policy – Types of Dividend Policy – Advantage	and se 15I Capital 15I talisatis.	hour - hour	es es

	TotalLecturehour	s 75hours							
Te	extBook(s)								
1	EssentialsofBusiness Finance-R.M.SriVatsava								
2	FinancialManagement -Saravanavel								
Re	eferenceBooks								
1	FinancialManagement- L.Y.Pandey								
2	FinancialManagement- M.Y.KhanandJain								
3	FinancialManagement -S.C.Kuchhal								
Re	RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]								
1	http://www.jiwaji.edu/pdf/ecourse/management/Unit-%203%20capital%20structure	.pdf							
2	orporatefinanceinstitute.com/resources/knowledge/finance/capital-structure-overview/								
3	https://efinancemanagement.com/dividend-decisions/dividend-theories								
Co	ourseDesignedBy:								

MappingCourseobjectivesandcourseoutcomes								
	PO1	PO2	PO3	PO4	PO5			
CO1	M	L	Bysic, S	S	S			
CO2	S	M	S	S	M			
CO3	S	S	S	S	S			
CO4	S	S	M	S	M			
CO5	M	SYE	M	M	M			

Combatory Cape

Coursecode	5EB		L	T	P	C	
Elective I B		Fundamentals of Insurance	5				
Pre-requisite		BasicknowledgeaboutInsurance	•		202 202	25- 6	
CourseObject	ives:		ı	ı			
Themainobject	ives ofthisc	ourseareto:					
 Tofamilia Tounderst Toprovide 	rizewiththe andvarious knowledge ntwith theba	conceptsofinsurance conceptofworkingofagency forms ofunderwriting abouttheformationofinsurance companies asicprinciples ofdifferenttypesofinsurance es:					
_		on ofthecourse,studentwillbeableto:					
1 Recallth	edifferent o	conceptsofinsuranceanditsworking			K	(1	
2 Explain	theconcepto	ofagentanditsworkingsystem			k	(2	
3 Evaluate	ethefunction	nsof agentsandvariousformsofunderwriting			K	\(5	
4 Analyzet	hevariousac	etuarialaspectsrelatingtoinsurance companies			k	(4	
5 Listtheb	asic princip	plesofinsuranceand varioustypesofit.			k	(4	
ce and econor	nicdevelop	ment The Thirty of the Company of th					
Unit:2		Street Williams		15	houi		
Procedures fo	lation of lic	ng an Agent: Pre- requisite for obtaining a lice cense; Revocation or suspension/termination of agents.		Dura	ation	О	
Unit:3				15			
	riting; Ma	Proposal form and other forms for grant of covterial information; Nomination and assignment; Pr					
Unit:4				15	houi	'S	
	t activities;	rational set-up of the company; Promotion strategy; M Structure; Product; Actuarial profession; Product pricels		actua	rial		
Unit:5				13	hour	<u></u>	
Fundamental/P nds; Insurance	-	lifeInsurance/Marine/Fire/Medical/GeneralInsurance:	Contra	ctofv	ario	ısk	

Unit:6	Unit:6 ContemporaryIssues									
Expertlecture	Expertlectures, online seminars-webinars									
	TotalLecturehours	75hours								
TextBook(s)	· · · · · · · · · · · · · · · · · · ·									
1 MishraM.	N:InsurancePrinciplesandpractice;S.Chandandco,NewDelhi									
2 Insurance	RegulatoryDevelopmentAct1999									
ReferenceBo	oks									
1 LifeInsura	anceCorporationAct1956									
RelatedOnli	neContents[MOOC,SWAYAM,NPTEL,Websitesetc.]									
1										
2										
4										
CourseDesignedBy:										

	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	M	S	S
CO3	S	S A	M	M	M
CO4	S	M	M	S	M
CO5	S	& M'RATHIE	M	S	S
	•	ONEDE BEST	Oimbulure Control Cont		•

Coursecode	5EC					L	T	P	C
Elective I C Fundament				of Business Ro	esearch	5			4
Pre-requisite	;	Basic	knowledge a	bout Researc	eh	Sylla Vers		202 2026	-
CourseObject	ives:	<u> </u>							
The main object	ctives of thi	s course are to:							
1. To unders	tand the bas	sic concepts of	Research						
2. The basic	objective o	of this course is		owledge and	understandi	ng of l	oasic	princ	iples
of busines	s research 1	methods.							
ExpectedCour	rseOutcom	es:							
On the completi			will be able t):					
						~			
		ew that synthes rch questions.	sizes and eval	iates literatur	e in a specif	fic top	ic	K	1
area to jus	iiiy a reseai	ich questions.							
2 Apply app	ropriate res	search design ar	nd methods to	address a spe	ecific resear	ch que	stion	K	2
and ackno	wledge the	ethical implica	tions						
2 Undanstan	11	arch activities c	1		D 1.1			V	2
3 Understan	a now resea	arch activities c	an be used to	address busir	iess Problei	ns		K	3
4 Develop, p	present and	defend a resear	ch proposal a	nd prepare a	esearch pro	posal		K	3
5 To become	e acquainte	d with the scien	ntific methodo	logy in busin	ess			K	2
K1-Remembe	er; K2 -Unde	erstand; K3 -App	ply; K4 -Analy	ze; K5 -Evalua	ite; K6- Crea	ite			
Unit:1			1 C'	14:1:4 CT)		15l	10ur	S
Business Resear		ing – Scope and od researcher –	_	•		malitat	ive		
	_	rature searching	7 1	•	•	-		e	
		through the int		-		_			
TT */ 0	<u> </u>					1	15 1		
Unit:2 Research proces	s Pasanro	sh problem Ide	ntification in	nucinace Sale	ection and f	ormule	15l		
oroblems –Cond									
esearch design				\mathcal{E}	1 /			1	
Unit:3							15I	າດມະ	2
Sampling – Met	hods and te	echniques – San	nnle size – Sa	mnling error -	– Fieldwork		131	ivui	,
and data collect		-	•				data i	n bu	sines
esearch; Prima	ry data: me	ethods of collect	cting primary	data; Questio	onnaires: de	sign,	comp	onen	ts ar
orinciples of q	uestionnair	e writing; Pilo	ot testing an	d questionna	ire adminis	tration	ı; Th	e res	searc

Unit:4

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation

and methods – pilot study

interviews: face-to-face, telephone interviews and computer assisted interviewing; Observation: concept

15--hours

Unit:5 13--hours

Interpretations and report writing —Research proposal: purpose, types and structure; Writing research reports: reporting process, contents of the research report and style of writing; Typing and layout of the research report; Citations and references by using APA format; and Essentials of a good research report

Unit:6	ContemporaryIssues	2hours	
Expertlectures,	onlineseminars-webinars		
	TotalLecturehours	75hours	
TextBook(s)			
1 Research Met	hodology : C.R. Kothari		
2 Research M	lethodology- P.Saravanavel		
ReferenceBoo	ks		
1 Business Reso	earch Methods : Rummel & Ballaine		
RelatedOnline	Contents[MOOC,SWAYAM,NPTEL,Websitesetc.]		
1			
2			
4			
CourseDesigne	dBv:		

MappingCourseobjectivesandcourseoutcomes								
	PO1	PO2	PO3	PO4	PO5			
CO1	S	M	S	S	S			
CO2	S	S	M	S	S			
CO3	S	S	M	M	M			
CO4	S	M	M	S	M			
CO5	S	M	Monoso	yes is a	S			



Sixth Semester

Coursecode	63A		L	T	P	C
Core-15		ManagementAccounting	6			4
Pre-requisite	2	BasicknowledgeinAccounting	Sylla Versi		202 2026	25-
CourseObject						
Themainobject	tives ofthis	courseareto:				
2. Tounders3. Tofamilia	tandanalysi rizewithbu	ouscomponentsofmanagementaccountingandrelatedte susingratio, workingcapitalmanagementandmarginalc dgetpreparationandbudgetarycontroltools				
ExpectedCou						
	_	ionofthecourse,studentwillbeableto:				
		conceptsrelatingtomanagementaccounting			K	.2
2 Analyze	efinancial s	tatementsusingratioanalysis			K	[4
3 Evaluat	etheworkin	gcapitalmanagement of companies			K	.5
4 Compari	ngvariousa	Iternativesusingmarginalcostinganddecisionmaking			K	[2
5 Analyze	enewbudge	tandbudgetarycontrolfororganizations			K	[4
K1-Remembe	er; K2 -Unde	erstand; K3 -Apply; K4-Ana lyze; K5 -Evaluate; K6 -Cre	eate			
Unit:1		A SON CONTRACTOR OF THE PROPERTY OF THE PROPER		20	hou	rs
Accounting.	T			10		
Unit:2			1 6	18		rs
RatioAnalysis-	-Analysisoi	fliquidity-SolvencyandProfitability-ConstructionofB	salances	sheet.		
Unit:3				17	hou	rs
WorkingCapita CashFlowAna		gcapitalrequirements anditscomputation–FundFlowA	nalysis	and		
Unit:4				15	hou	rs
Marginalcostir	_	EvenAnalysis–Managerialapplicationsofmarginalcosns of marginal costing.	sting-			
Unit:5				18I		·s
Budgetingandl		ontrol–Definition–Importance,Essentials –Classificat onofcashbudget,salesbudget,purchasebudget,material		udget	S	
-MasterBudge		ContemporaryIssues		2	hou	rs
-MasterBudge budget,flexible Unit:6	ebudget.	ContemporaryIssues ninars-webinars		2	hou	rs

Te	extBook(s)
1	Dr.S.N.Maheswari."ManagementAccounting",SultanChand&Sons,NewDelhi,2004.23. 4.
2	SharmaandS.K.Gupta"ManagementAccounting", KalyaniPublishers, NewDelhi, 2006
R	eferenceBooks
1	.S.P.JainandKL.Narang, "CostandManagementAccounting", KalyaniPublishers, New Delhi
2	S.K.Bhattacharya, "Accounting and Management", Vikas Publishing House.
R	elatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]
	https://www.icsi.edu/media/webmodules/publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf
2	https://ebooks.ibsindia.org/mac/chapter/budgeting-and-budgetary-control/
Co	ourseDesignedBy:

Distribution of Marks: This paper consists of theory

MappingProgrammeoutcomes								
	PO1	PO2	PO3	PO4	PO5			
CO1	S	S	S	S	S			
CO2	S	S	S	S	S			
CO3	S	S	S	S	S			
CO4	S	S	S	M	M			
CO5	S	S & ATHI	RSHIVE	M	M			

^{*}S-Strong;M-Medium;L-Low

Coursecode	63B		L	T	P	C
Core-16		PrinciplesofAuditing	6			4
Pre-requisite	:	Basicknowledgein Auditing	Sylla Vers	bus ion 2	202 2026	
CourseObject						
Themainobject	ives ofthisc	courseareto:				
2. Tofamilia	rizewiththe	ousconceptsofauditingandtheprocedurefortheconduct processofvaluingassetsandliabilities essofauditingthejointstockcompaniesandinvestigation				
ExpectedCour	rseOutcom	es:				
		on ofthecourse, student will be able to:				
1 Defineth	neimportan	t conceptandrulesrelatingtoauditing			K	<u> </u>
2 Outlinet	hetechniqu	esandapplicabilityofinternalaudit			K	(2
3 Analyze	thevaluatio	onofassetsandliabilitiesinbusiness			K	ζ4
4 Analyzet	heaccounts	andauditingthejoint stockcompanies			K	ζ4
5 Examin	eaboutinves	stigationandauditingofcomputerizedaccounts			K	ζ4
K1-Remembe	er; K2 -Unde	rstand; K3 -Apply; <mark>K4-Analyze;K5</mark> -Evaluate; K6 -Cre	ate		•	
ofanAuditor-		nition – Objectives – Types – Advantages and Limitagrammes		Quui		
Unit:2		AR UNIVERSE		18	houi	
InternalControl -Voucher- VouchingofIm	Vouching	heckandInternalAudit—AuditNoteBook—WorkingPapofCashBook—VouchingofTradingTransactions—dger.	ers.Vo	uchin	g	
Unit:3				17I	hour	rs
	onregardin	ofAssetsandLiabilities— gthevaluationandverificationsofAssetsandLiabilities ecret Reserves.	–Depre	ciatio	n–	
Unit:4				151	hour	rs
Audit of Joint S	tof Compan	panies – Qualification – Dis-qualifications – Various yAuditor–Rights and Duties– LiabilitiesofaCompany Audit –AuditReport–ContentsandTypes.				
Unit:5				18	hour	rs
Investigation—		fInvestigation—AuditofComputerised Accounts—tigationundertheprovisionsofCompanies Act.				

Unit:6	ContemporaryIssues	2hours
Expert	ectures, online seminars-webinars	
	TotalLecturehours	90hours
TextB	ok(s)	
1 B.1	.Tandon, "Practical Auditing", SChand Company Ltd	
Refere	nceBooks	
1 .R.	IDePaula, "Auditing-theEnglishlanguageSocietyandSirIsaacPitmanan	ndSonsLtd,London
	erandPegler,"Auditing:Khatalia'sAuditing"4.KamalGupta,"Auditing lications	,",TataMcgriall
Relate	OnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1 http:/	ebooks.lpude.in/commerce/bcom/term_3/DCOM204_AUDITING_THEORY.pdf	
2 https	/www.himpub.com/documents/Chapter3442.pdf	
3		
Course	DesignedBy:	

	Mappingwithprogrammeoutcomes						
	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	Se RATH	RUNIER	M	M		
CO5	S	S Design	Chimb Str.	M	M		

^{*}S-Strong;M-Medium;L-Low

Coursecode	63C		L	Т	P	C
Core-17	•	IndirectTaxes	6			4
Pre-requisite		BasicknowledgeinTax	Sylla Vers	bus ion 2	202 2026	
CourseObject	ives:					
Themainobject	ives ofthis	courseareto:				
1. Tounderst	andtheappl	icabilityofindirecttaxesinIndia				

- 2. TofamiliarizewiththecalculationandexecutionofgoodsandservicetaxinIndia
- 3. Tounderstandtheworkingofcustom lawinIndia

ExpectedCourseOutcomes:

Onthesuccessfulcompletion ofthecourse, student will be able to:

1	RecallvariousconceptsrelatingtoIndirecttax regimeinIndia	K1
2	Analyzetheconceptand applicabilityofGSTinbusinesses	K4
3	ComparetheGSTregimewithotherindirecttax lawspriortoit	K2
4	IllustrateGSTsysteminownbusiness andotherprototypes	K2
5	Examinethecustom lawandrelateddutiesandtaxes	K4

K1-Remember; K2-Understand; K3 -Apply; K4-Analyze; K5-Evaluate; K6-Create

16--hours

MeaningofTaxandTaxation-TypesofTaxes:DirectandIndirectTaxes-Features—

MeritsandLimitations-ComparisonofDirectandIndirecttaxes.ConstitutionalbasisofTaxationin

MethodsoflevyingIndirectTaxes:AdvoleramandSpecific.ContributionofIndirecttaxesto Government Revenues

18--hours Unit:2

Good and Services Tax in India - Introduction - Concept of GST - Need for GST - Advantages ofGST. Structure of GST in India: Dual Concept - CGST- SGST- UTGST-IGST. Subsuming ofTaxes-GST Rate StructureinIndia. GST Council: StructureandFunctions.

Unit:3 -18-hours

Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax andOutput Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxablesupply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions foravailingInputTax Credit.ReverseChargeMechanismunderGST.

CompositionLevy:Meaning

andApplicability.

18--hours

Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms:Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and ZeroratedSupply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way BillunderGST: Meaning and Applicability. FilingofReturns: TypesofGSTReturnsand theirDue Dates.

H	nit:5		18hours
		Customs Laws in India: The Customs Act 1962 - The Customs	
		-Taxable Event-LevyandExemptionsfrom CustomsDuty-Types	
ofV	aluation-A	patementofDutyonDamagedorDeterioratedGoods-CustomsDuty	DrawBack.
Uı	nit:6	ContemporaryIssues	2hours
Ex	pertlecture	s,onlineseminars-webinars	
		TotalLecturehours	90hours
Te	extBook(s)		
1			
Ì	IndirectTa	xesLawandPractice-V.S.Datey.TaxmannPublications,NewDelh	i.
2	IndirectTa	xes:GSTand CustomsLaws-	
	R.Parame	swaranandP.Viswanathan,KavinPublications, Coimbatore.	
Re	eferenceBo	oks	
1	GSTLawa	ndPractice- S.S.Gupta,TaxmannPublications,NewDelhi.	
2	IndirectTa	xation -V.Balachandran. SultanChand&Co.NewDelhi	
Re	-latedOnlir	neContents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
		stips.com/wp-content/uploads/2019 <mark>/03/Goo</mark> ds-and-Services-Tax-In-India	a-Ebookpdf
2	https://www.b	ing.com/videos/search?q=gst+v <mark>ideo+youtube&view=deta</mark> il∣=7DFF9357992 &FORM=VIRE	
4			
Co	ourseDesign	nedBy:	

Mappingwithprogrammeoutcomes /								
PO1 PO2 PO3 PO4 PO5								
CO1	S	Sogi Bissi	Theorem 5 miles	M	M			
CO2	S	S	M	M	M			
CO3	S	M	M	M	M			
CO4	S	S	M	M	M			
CO5	S	S	M	M	M			

Coursecode	6EA	TITLEOFTHECOURSE	Ĺ	T	P	\mathbf{C}
Elective II A		Entrepreneurialdevelopment 5	5			4
Pre-requisite	:	Rasicknowledgeahoutentranranaurshin Sy	Syllabus Version		2025- 2026	
CourseObject	ives:			<u>i</u>		
Themainobject		ourseareto:				
 Toprovide Tofamilia Toprovide Toprovide 	einsights ab rizewiththe eknowledge eknowledge	econcepts ofentrepreneurship andrelatedinitiatives outthesettingupofstartups institutional servicestoentrepreneur about variousfinancialsupportavailabletotheentrepreneurs aboutvarioussubsidiesandincentives availableforentrepreneurs		rs		
ExpectedCour						
		on ofthecourse, student will be able to:			1	
		eandroleofentrepreneurshipas aneconomicactivity			K	1
		processofsettingup astartup			K	2
3 Outlinet	hevariousir	stitutionalservicestoentrepreneur			K	2
4 Analyzet	hevariousfi	nancialinstitutionavailabletosupportentrepreneurs			K	4
5 Listthey	arioussubsi	diesandincentives availableforentrepreneurs			K	4
K1-Remembe	r· K2- Unde	rstand; K3 - Apply; K4-Analyze; K5-Evaluate; K6-Create				
Unit:1 Conceptofents type of en	repreneursh trepreneurs	ip:DefinitionNatureandcharacteristicsofentrepreneurship-	-fu	15I	nanc	l
Unit:1 Conceptofents type of en &ruralentrepr includingselfe	repreneursh trepreneurs eneur–	ip:DefinitionNatureandcharacteristicsofentrepreneurship- hip phases of EDP. Development of women tofwomencouncilscheme.NewtrendsinEntrepreneurship-	-fu e	nctio	nanc	l eur
Unit:1 Conceptofents type of en &ruralentrepr includingselfe	repreneursh strepreneurs eneur— employmen	ip:DefinitionNatureandcharacteristicsofentrepreneurship-hip phases of EDP. Development of women tofwomencouncilscheme.NewtrendsinEntrepreneurship-	-fu e	nctio	nanc	l eur
Unit:1 Conceptofents type of en &ruralentrepr includingselfe Unit:2 The start-up pr formulationeva	repreneursh atrepreneurs eneur— employment cocess, Proje	ip:DefinitionNatureandcharacteristicsofentrepreneurship- hip phases of EDP. Development of women tofwomencouncilscheme.NewtrendsinEntrepreneurship-	-fu e	nctio	nanc	l eur
Unit:1 Conceptofents type of en &ruralentrepr includingselfe Unit:2 The start-up pr formulationeva	repreneursh atrepreneurs eneur— employment cocess, Proje	ip:DefinitionNatureandcharacteristicsofentrepreneurship- hip phases of EDP. Development of women tofwomencouncilscheme.NewtrendsinEntrepreneurship- ect identification – selection of the product – project easibility analysis, Project Report- Start-up initiatives by	e	nctio	nancorene hour	l eur
Unit:1 Conceptofents type of en &ruralentrepr includingselfe Unit:2 The start-up pr formulationeva Government –I	repreneursh atrepreneurs eneur— employment ocess, Projectuation – fe PolicyInitian	ip:DefinitionNatureandcharacteristicsofentrepreneurship- hip phases of EDP. Development of women tofwomencouncilscheme.NewtrendsinEntrepreneurship- tect identification – selection of the product – project tassibility analysis, Project Report- Start-up initiatives by tives -Makein India	-fu: e	nctio entrep	nancorene hour	l eur
Unit:1 Conceptofents type of en &ruralentrepr includingselfe Unit:2 The start-up pr formulationeva Government –I Unit:3 Institutionalser KUICandcomm	repreneursh atrepreneurs eneur— employment ocess, Projectuation – fe PolicyInitian	ip:DefinitionNatureandcharacteristicsofentrepreneurship- hip phases of EDP. Development of women tofwomencouncilscheme.NewtrendsinEntrepreneurship- tect identification – selection of the product – project tassibility analysis, Project Report- Start-up initiatives by tives -Makein India	-fu: e	nctio entrep	nand	l es
Unit:1 Conceptofents type of en &ruralentrepr includingselfe Unit:2 The start-up pr formulationeva Government –I Unit:3 Institutionalser KUICandcomm Unit:4 Institutionalfin	repreneursh atrepreneurs eneur— employment ocess, Proje aluation – fe PolicyInitian vicetoentre nercialbank	ip:DefinitionNatureandcharacteristicsofentrepreneurship- hip phases of EDP. Development of women tofwomencouncilscheme.NewtrendsinEntrepreneurship- tect identification – selection of the product – project tassibility analysis, Project Report- Start-up initiatives by tives -Makein India	e C,	15I	nand	l es
Unit:1 Conceptofents type of en &ruralentrepr includingselfe Unit:2 The start-up pr formulationeva Government –I Unit:3 Institutionalser KUICandcomm Unit:4 Institutionalfin SIPCOT–SIDE	repreneursh atrepreneurs eneur— employment ocess, Proje aluation – fe PolicyInitian vicetoentre nercialbank	ip:DefinitionNatureandcharacteristicsofentrepreneurship- hip phases of EDP. Development of women tofwomencouncilscheme.NewtrendsinEntrepreneurship- ect identification – selection of the product – project easibility analysis, Project Report- Start-up initiatives by tives -Makein India preneur-DIC,SIDO, NSIC,SISI,SSIC,SIDCO- ITCOT,III preneurs:IFCI,SFC,IDBI,ICICI,TIIC,SIDCS,LICandGIC,	C,	15I	hour	l es
Unit:1 Conceptofents type of en &ruralentrepr includingselfe Unit:2 The start-up pr formulationeva Government –I Unit:3 Institutionalser KUICandcomm Unit:4 Institutionalfin SIPCOT–SIDE	repreneursh atrepreneurs eneur— employment ocess, Projectuation – fer colicyInitian vicetoentre nercialbank ancetoentre Blcommercial	ip:DefinitionNatureandcharacteristicsofentrepreneurship- hip phases of EDP. Development of women tofwomencouncilscheme.NewtrendsinEntrepreneurship- ect identification – selection of the product – project easibility analysis, Project Report- Start-up initiatives by tives -Makein India preneur-DIC,SIDO, NSIC,SISI,SSIC,SIDCO- ITCOT,IIC preneurs:IFCI,SFC,IDBI,ICICI,TIIC,SIDCS,LICandGIC, albankventurecapital.	C,	15I	hour	es es
Unit:1 Conceptofents type of en &ruralentrepr includingselfe Unit:2 The start-up pr formulationeva Government –I Unit:3 Institutionalser KUICandcomm Unit:4 Institutionalfin SIPCOT–SIDE Unit:5 Incentivesands assistance-Taxa	repreneursh atrepreneurs eneur— employment ocess, Projectuation — fe PolicyInitian vicetoentre nercialbank ancetoentre BIcommercial	ip:DefinitionNatureandcharacteristicsofentrepreneurship- hip phases of EDP. Development of women tofwomencouncilscheme.NewtrendsinEntrepreneurship- ect identification – selection of the product – project easibility analysis, Project Report- Start-up initiatives by tives -Makein India preneur-DIC,SIDO, NSIC,SISI,SSIC,SIDCO- ITCOT,IIC preneurs:IFCI,SFC,IDBI,ICICI,TIIC,SIDCS,LICandGIC, albankventurecapital.	C,	15I	hour	l es
Unit:1 Conceptofents type of en &ruralentrepr includingselfe Unit:2 The start-up pr formulationeva Government –I Unit:3 Institutionalser KUICandcomm Unit:4 Institutionalfin SIPCOT–SIDE Unit:5 Incentivesands assistance-Taxa	repreneursh atrepreneurs eneur— employment ocess, Projectuation — fe PolicyInitian vicetoentre nercialbank ancetoentre BIcommercial	ip:DefinitionNatureandcharacteristicsofentrepreneurship- hip phases of EDP. Development of women tofwomencouncilscheme.NewtrendsinEntrepreneurship- ect identification – selection of the product – project tasibility analysis, Project Report- Start-up initiatives by tives -Makein India preneur-DIC,SIDO, NSIC,SISI,SSIC,SIDCO- ITCOT,IIC preneurs:IFCI,SFC,IDBI,ICICI,TIIC,SIDCS,LICandGIC, albankventurecapital. ubsidiedservices-subsidyformarket. Transport-seedcapita tto portpromotionandimportsubstitution.	C,	15I 15I 15I 11I	hour	es s
Unit:1 Conceptofents type of en &ruralentrepr includingselfe Unit:2 The start-up pr formulationeva Government –I Unit:3 Institutionalser KUICandcomm Unit:4 Institutionalfin SIPCOT–SIDE Unit:5 Incentivesands assistance-Taxa SSIroleofentre	repreneursh atrepreneurs eneur— employment ocess, Projectuation – ferolicyInitian vicetoentre nercialbank ancetoentre BIcommercialbank ationbenefit oreneurinex	ip:DefinitionNatureandcharacteristicsofentrepreneurship- hip phases of EDP. Development of women tofwomencouncilscheme.NewtrendsinEntrepreneurship- ect identification – selection of the product – project easibility analysis, Project Report- Start-up initiatives by tives -Makein India preneur-DIC,SIDO, NSIC,SISI,SSIC,SIDCO- ITCOT,IIC preneurs:IFCI,SFC,IDBI,ICICI,TIIC,SIDCS,LICandGIC, albankventurecapital.	C,	15I 15I 15I 11I	hour	es s

Te	extBook(s)
1	EntrepreneurialDevelopment—C.B.GuptaandN.P.Srinivasan
1	1 1
2	FundamentalsofEntrepreneurshipandSmallBusiness-RenuArora&S.KI.Sood
Re	eferenceBooks
1	EntrepreneurialDevelopment-S.S.Khanka4.EntrepreneurialDevelopment-P.Saravanavel
2	EntrepreneurialDevelopment-S.G.Bhanushali
3	EntrepreneurialDevelopment-Dr.N.Ramu
Re	elatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]
1	https://www.bing.com/videos/search?q=videos+lecture+on+Entrepreneurship+development&view=detail∣=80F189
	D37600ABFF945880F189D37600ABFF9458&FORM=VIRE
2	https://youtu.be/JaymOioQ7jE
3	
Co	ourseDesignedBy:

MappingCourseobjectivesandcourseoutcomes						
	PO1	PO2	PO3	PO4	PO5	
CO1	M	S	has spassion M	S	S	
CO2	S	S	S	S	S	
CO3	S	S	S	M	S	
CO4	S	S	S	S	S	
CO5	S	S	S	M	M	

. Appreciate the role of Human Resource management as an important area of Business Management. 2 4. Design Jobs scientifically 5. Prepare a Recruitment & Selection procedure for a post 6. Critically evaluate the techniques of developing HR such as Training, executive development and Career Development 7. Comprehend the Succession Planning activities of corporates 8. Correlate between Industrial relations and Collective bargaining 9. Appreciate the concept of Quality of Working Life 10. 2. 3. 4.. 5.

Coursecode	6EB		L	T	P	(
Elective II B		W D W	5					
Pre-requisite		Human Resource Management Basic knowledge in Human Resource Management Syllabore versio			202			
CourseObject	ives:	ivianagement	nent					
		s to the concepts of Human Resource Management						
		rs with the different techniques for acquisition of Hun	nan Re	sour	ces.			
		s with the methods of developing and managing the pe						
Human R								
		amongst learners about the efforts taken for maintaini	ng & i	ntegr	ating	,		
	esources at		C ·					
-	_	ging horizons of Human Resource management in wal	ce of c	hang	es in			
	environmen							
ExpectedCour						_		
		ion ofthecourse,studentwillbeableto:	C		T2	- 1		
		of Human Resource management as an important are	ea of		K	.1		
	s Managem				I/	2		
		R requirements of an organization						
		cept of Quality of Working Life				.3		
		he challenges in HRM.				[3		
-		ent & Selection procedure for a post			K	[3		
K1-Remember	er; K2 -Unde	erstand; K3 <mark>-Ap</mark>ply;K4-Analyze;K5-E valuate; K6 -Crea	ate					
		a Company of the comp						
Unit:1		THE THINK IN THE BEAUTION OF T		15	hour	'S		
Resource Info	nagement; \	volution of HRM, HRM vs HRD. Emerging Challeng Workforce diversity; Empowerment; Downsizing; VR vstem		man				
Unit:2	D1 '	(IDD) M · · · · · · · · · · · · · · · · · ·	<u> </u>		hour	S		
Recruitment Se	election-Me	g (HRP)- Meaning, Process Recruitment- Meaning, Seaning, Steps in Selection Process, Selection testing-			ction			
Unit:3				15	hour	'S		
	ning- Conc	ept & Importance, Types of Training Programmes, M	ethods			_		
		Performance Appraisal- Concept, Elements, Uses, Lim						
Unit:4				15	hour	'S		
		cept, Approaches, Measures to improve Industrial Rel						
		oncept- Forms of Collective Bargaining, Process, Con-		for				
		gaining Job Satisfaction – Concept & Determinants H		_				
Relations- Con QWL	cept, Techr	niques Quality of Working Life (QWL)- Concept, Dir	nensio	ns of				
	I			12	b	_		
Unit:5	D 1	Trunca Hayaran Dagaran A 12 D	~ ~		hour			
& Costs- Appr	oaches to co	- Types, Human Resource Audit- Process, Human Re ontrol HR Costs- Knowledge management-Critical in Management Process						

ContemporaryIssues

2hours

Unit:6

Expertlecture	s,onlineseminars-webinars		
		TotalLecturehours	75hours
TextBook(s)			

1	Human Resource Management- C.B.Gupta- Sultan Chand & Sons Publishers
2	Human Resource Management- Biswajeet Pattanayak- PHI learning house
Re	eferenceBooks
1	Human Resource Management- Aswathappa K Tata McGraw, Hill, New Delhi.
Re	elatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]
1	
2	
4	
Co	ourseDesignedBy:

	PO1	PO2	PO3	PO4	PO5
CO1	S	M	Busic S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M/	S	M
CO5	S	S A	M	M	M
		Vells is sissue	Company & Minggl Cons.		

Coursecode	6EC		L	Т	P	С
Elective II C		International Business	5			4
Pre-requisite	;	Dasic knowledge in international dusiness	Sylla Versi		202	

CourseObjectives:

Themainobjectives of this course are to:

- 1. The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business.
- 2. To provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

ExpectedCourseOutcomes:

Onthesuccessfulcompletion of the course, student will be able to:

1	To know the history, evolution, growth & development of International Business.	K2
2	To Identify and evaluate the complexities of international business and its impact on	K2
	globalization.	
3	To Understand trade practices, procedures, documentation and global market issues	K3
	in today's competitive world.	
4	To understand government policies & procedures applicable for International	K3
	Business.	
5	To find the meaning and importance of Socio-Cultural, Political &Legal and	K3
	Economic Implications of globalization.	

K1-Remember; K2-Understand; K3 -Apply; K4-Analyze; K5-Evaluate; K6-Create

Unit:1 15--hours

International Business-Meaning-Concept- Evolution of International Business - Nature of International Business - Reasons - Types - Need & Importance of International Business - International stages and orientations-Drivers and restrainers of Globalisation—International Business decisions- Approaches to International Business.

Unit:2

Globalization - Meaning- Definition and Features, factors influencing globalization, Essential conditions for Globalization -Globalization Strategies- Advantages and Disadvantages - global business expansion strategy for emerging market companies-Globalization and India.

Unit:3

Multi National Enterprise- Concept- Various types-Impact of MNEs on host economies, various techniques to measure MNEs internationalization, assess emerging MNEs from rapidly developing economies- International economic institutions under the UN System, World Bank Group, IMF, , NAFTA, SAFTA

Unit:4 15-hours

International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC). Commercial Policy Instruments - tariff and nontariff measures – types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail); Balance of payment account and its components.

Unit:5

Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in

advance, Letter of Credit, Documentary Collection, Open Account) Export and Import Documents

Unit:6	ContemporaryIssues	2hours
Expertlectures, onli	neseminars-webinars	
	TotalLecturehours	75hours
TextBook(s)		
1 Cherunilam, Fr	ancis. International Business: Text and Cases. PHI Learning	
2 . International l	Business International Business-Pearson	
ReferenceBooks		
1 International B	usiness -K.Aswathappa-McGraw-Hill Education	
RelatedOnlineCo	ntents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1		
2		
4		
CourseDesignedBy	V:	

MappingCourseobjectivesandcourseoutcomes								
	PO1	PO2	PO3	PO4	PO5			
CO1	S	-M	S	M	S			
CO2	S	S	S	S	S			
CO3	S	S	S	S	S			
CO4	S	S S RATHIA	R UNIVS	S	M			
CO5	S	S	S	M	M			

1	6ED		П			
Coursecode	OED	L		T	P	C
Elective III D		Financial Markets 5				4
Pre-requisite		Basic knowledge about financial market Syll		ous on	202	25- 26
CourseObject						
Themainobject	ives ofthisc	ourseareto:				
 Toanalyze Toevaluate Toevaluate Toprovide 	theworking ethefunction etheroleofb sinsightsabo	concepts offinancialmarket gandcomponents ofcorporatesecuritiesmarket ningofstockexchangesin India anksandintermediariesinfinancialmarket outthenewmodelsandinnovativetrendsinfinancing				
ExpectedCour Onthogogoast						
		on ofthecourse, student will be able to:			I/	1
		eptsoffinancialmarket			K	
		andcomponentsofcorporate securities market			K	
		ngofstockexchangesin India			K	
		ksandintermediaries <mark>infina</mark> ncialmarket			K	
5 Applyva		andnewmodesinfinancing			K	.3
K1-Remembe	r; K2 -Unde	rstand; K3 - Apply; K4 -Analyze; K5 -Evaluate; K6 -Create				
Unit:1 Financial Ma	rkets – Str	ucture of Financial Markets – Financial Investment – M	[01	•	Marl	cet
Unit:1 Financial Mai	rkets – Stri ian Capital		[01	ney]	Marl	cet
Unit:1 Financial Mai	rkets – Stri ian Capital	ucture of Financial Markets – Financial Investment – M Markets – Difference between Money Market and Cap	loı ita	ney]	Mark arket	cet –
Unit:1 Financial MarinIndia – India Classifications Unit:2 MarketsforCorp	rkets – Stri ian Capital andobjectot porateSecui	ucture of Financial Markets – Financial Investment – M Markets – Difference between Money Market and Cap	loı ita	ney l ıl Ma	Mark arket	cet –
Unit:1 Financial MarinIndia – India Classifications Unit:2 MarketsforCory MerchantBank	rkets – Stri ian Capital andobjectot porateSecui	Markets – Financial Investment – M Markets – Difference between Money Market and Cap IndianMoneyMarkets andStructureofCapitalMarkets.	loı ita	ney 1 1 Ma 151	Market	cet - s
Unit:1 Financial ManinIndia – India Classifications Unit:2 MarketsforCory MerchantBank Unit:3 SecondaryMark	rkets — Struian Capital andobjector porateSecuring-Roleand kets —Stock	Markets – Financial Investment – M Markets – Difference between Money Market and Cap IndianMoneyMarkets andStructureofCapitalMarkets.	loı	ney] 1 Ma 151	Market	cet - s
Unit:1 Financial MarinIndia – India Classifications Unit:2 MarketsforCory MerchantBanks Unit:3 SecondaryMarl VariousSpecula	rkets — Struian Capital andobjector porateSecuring-Roleand kets —Stock	Incture of Financial Markets – Financial Investment – Markets – Difference between Money Market and Capadian Money Markets and Structure of Capital Markets. Tities—New Issue Markets — Functions Issue Mechanism — dFunctions of Merchant Bankers in India— Underwriting. Exchange—Role of Secondary Market—Trading in Stock Exchange—Trading in Stock Exchange — Trading in Sto	loi ita an	151 151	Market	s s
Unit:1 Financial MarinIndia – India Classifications Unit:2 MarketsforCory MerchantBanks Unit:3 SecondaryMarl VariousSpecula Unit:4 Banks as Finan	rkets — Straian Capital andobjector porateSecuring-Roleand kets —Stock ativeTransa	Incture of Financial Markets – Financial Investment – Markets – Difference between Money Market and Capadian Money Markets and Structure of Capital Markets. Tities—New Issue Markets — Functions Issue Mechanism — dFunctions of Merchant Bankers in India— Underwriting. Exchange—Role of Secondary Market—Trading in Stock Exchange—Trading in Stock Exchange — Trading in Sto	loita	15l	Market	s s
Unit:1 Financial MarinIndia – India Classifications Unit:2 MarketsforCory MerchantBanks Unit:3 SecondaryMark VariousSpecula Unit:4 Banks as Finant GIC-UTI- Mur Unit:5	rkets – Straian Capital andobjector porateSecuring-Roleand kets – Stock ativeTransa cial Intermetual Funds–	Incture of Financial Markets — Financial Investment — Markets — Difference between Money Market and CapalindianMoneyMarkets and Structure of Capital Markets. Indian Money Markets and Structure of Capital Markets. Indian Money Market and Capital Markets. Indian Money Markets and Structure of Capital Markets. Indian Money Markets and	an	15l 15l 15l 15l 15l	Market nour nour LIC	s s
Unit:1 Financial MarinIndia – India Classifications Unit:2 MarketsforCory MerchantBanks Unit:3 SecondaryMark VariousSpecula Unit:4 Banks as Finant GIC-UTI- Mut Unit:5 New Modes of DimensionFunct Factoring – Factoring – Factoring	rkets — Straian Capital andobjector porateSecuring-Roleand kets — Stock ativeTransa cial Intermetual Funds— Financing ections — Vectoring as S	Incture of Financial Markets — Financial Investment — Markets — Difference between Money Market and Caparantan Money Markets and Structure of Capital Markets. Pities—New Issue Markets — Functions Issue Mechanism — dFunctions of Merchant Bankers in India— Underwriting. Exchange—Role of Secondary Market—Trading in Stock Exchange in Stock Exchange. Exchange—Role of SEBI—Regulation of Stock Exchange.	an IFO	15l 15l 15l 15l 15l	Market nour nour LIC	s s
Unit:1 Financial ManinIndia – India Classifications Unit:2 MarketsforCory MerchantBanki Unit:3 SecondaryMark VariousSpecula Unit:4 Banks as Finant GIC-UTI- Mu Unit:5 New Modes of DimensionFunct Factoring – Factoring – Factoring – Factoring – Securitisation Unitial Maninistry Securitisation Unitial Maninistry Unit:1	rkets — Straian Capital andobjector porateSecuring-Roleand kets — Stock ativeTransa cial Intermetual Funds— Financing ections — Vectoring as S	Indian Markets — Financial Investment — Markets — Difference between Money Market and Capadinan Money Markets and Structure of Capital Markets. Indian Money Market and Capital Markets. Indian Money Markets and Structure of Capital Markets. Indian Markets and Structure of Capital Markets. Indian Markets and Structure of	an IFO	15l 15l 15l 15l CI –	Market nour nour LIC ours	s
Unit:1 Financial MarinIndia – India Classifications Unit:2 MarketsforCory MerchantBanks Unit:3 SecondaryMark VariousSpecula Unit:4 Banks as Finant GIC-UTI- Mu Unit:5 New Modes of DimensionFunct Factoring –	rkets — Straian Capital andobjector porateSecuring-Roleand kets — Stock ativeTransa cial Intermetual Funds— Financing ections — Vectoring as Stillityof Securing Security Securing Security Secu	Incture of Financial Markets — Financial Investment — Markets — Difference between Money Market and Cap IndianMoneyMarkets andStructureofCapitalMarkets. Pities—NewIssueMarkets—FunctionsIssueMechanism—	an IFO	15l 15l 15l 15l CI –	Market nour nour	s

Te	extBook(s)
1	FinancialMarketsandServices-E.GordenK.Natarajan
2	FinancialMarketsandInstitutions-Dr.S.Gurusamy
3	
4	
Re	eferenceBooks
1	Financial InstitutionsandMarkets -Bhole
2	FinancialMarkets, Institutionsandservices- N.K.Gupta
3	
Re	elatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]
	https://unacademy.com/content/bank-exam/study-material/indian-international-finance-system/financial-market-in-india/
2	
3	
Co	ourseDesignedBy:

	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	∩ M	S	S
CO4	S	S RATHIA	R UNIVS	M	M
CO5	S	Sagar	imbuture Mark	M	M

Cannon 1	6EE		т	T	ъ	
Coursecode		Intellector December D' 14	L	T	P	C
Elective III E		Intellectual Property Rights	5 Sylla	hue	20	4 25-
Pre-requisite		Basic Knowledge in Intellectual Property Rights	vers		2020	
CourseObject						
		s course are to:				
_	_	on identification of diverse types of Intellectual ight of ownership, scope of protection as well as				
-		d to extract value from IP				
2. To provid Concept a	e comprehe nd Theories	ensive knowledge to the students regarding the general s, Criticisms of Intellectual Property Rights, Internation	-	-		PR,
Relating t						
On the suggest		etion of the course, student will be able to:				
		I protect the Inventions, start up ideas and rights of pa	*******		T/	(2
	y rights etc	i protect the inventions, start up ideas and rights of pa	itents		N	L Z
2 To get t	he knowled	ge on Trademarks a <mark>nd Tra</mark> de Secret			K	(2
and the	To create an awareness to the students on the various types of Unfair Competition and the Students gets well versed with exposure to licensing and transfer of Copyrights and Patents					ζ2
		e overview of the domestic and international legal reg tual property law	gime		K	ζ2
	rize the Inte	ellectual property rights globally and exposure to the e	mergi	ng	K	ζ2
K1-Remembe	er; K2 -Unde	rstand; K3 -Apply; K4-Anal yze; K5 -Evaluate; K6 -Crea	te			
TT 14 4	<u> </u>	EDUCATE TO ELEVATE	1	15		
Classification	s – Importa	e need for intellectual property right – IPR in India –D nt Principles of IP Management – Commercialization nsing –Intellectual Property Rights in the Cyber Worl	of Int			rs
1 7	IIS- Dy LICE	nsing –intenectual Property Rights in the Cyber Worl	.u	15		
Unit:2	loggification	n–Importance–Types of Patent Applications in India -	Potor	15		rs
Invention— Inv			rater	Itauic		
Unit:3				15	hour	rs
Registration of	TradeMark	ls–Concept–Purpose-Functions– Characteristics–Guid x – Kinds of TM – Protection- Non- Registerable Trad tion of Industrial Designs			ustria	al
TT24 4	1	Ţ		1.5	1	
Unit:4	Converiant	Conceptual Basis —Copy Right and Related Rights—	Author		hour	rs
Ownership of	Copyright -	Rights Conferred By Copy Right-Registration – Transfer and other Digital media.			ngem	nen
Unit:5				13	hour	r¢
	ndications :	Concept, Protection & Significance		13	uvul	. 3
	T					
Unit:6		ContemporaryIssues		2	hou	rs
	s,onlinesem	ContemporaryIssues inars-webinars		2	<u> hou</u>	rs

Te	extBook(s)
1	.Intellectual Property Rights Law and Practice by S.V.Damodhar Reddy-Asia Law House
2	Intellectual Property Rights (Principles and Procedure) -Dr.Rajendra Kumar, Dr.Sujit Kumar and Dr.Swetha Srivasrava
3	R. Radha Krishnan, S. Balasubramanian: "Intellectual Property Rights", Excel Books. New Delhi
Re	eferenceBooks
	1 Law Relating to IPR- V.K.Ahuja
	2 Intellectual Property Rights: N K Acharya
	3 Intellectual Property Rights: C B Raju
Re	elatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]
	1
	2
	4
Co	ourseDesignedBy:

	MappingCourseobjectivesandcourseoutcomes								
	PO1	PO2	PO3	PO4	PO5				
CO1	S	S	S	S	M				
CO2	S	S	S	M	S				
CO3	S	S	M	S	S				
CO4	S	M	M	M	M				
CO5	S	M	M	M	L				



ELECTIVEPAPER

Coursecode	6EF	PROJECTANDVIVA VOCE	L	T	P	C
Elective- III F		MajorProject	-		5	4
Pre-requisite		KnowledgeinCore,ResearchMethodsandA nalyticalTools	Syllabus Version		2025- 2026	

CourseObjectives:

Themainobjectives of this course are to:

- 1. The students will get on-the-job training and experience.
- 2. The students will gain knowledge on problem identification and solutions.
- 3. The students will gain a complete knowledge on the program and the course outcome.

ExpectedCourseOutcomes:

Onthesuccessfulcompletion of the course, student will be able to:

Ont	Onthe Buccessial completion of the course; stadent wind cade to:				
1	Explainabouthowtocollectliterature.	K2			
2	Implementproblem identificationandwillframetoolforcollectingdata	K3			
3	Evaluateandget practical exposureontheframed objective.	K5			
4	Executeandgeneratethe procedure of compiling the collected databy using analysis	K3,K6			
5	Summarizeandexecutereportwriting, andwill getcompleteknowledgeofthecourse.	K2,K3			

K1-Remember; K2 - Understand; K3-Apply; K4 - Analyse; K5-Evaluate; K6- Create

Textbook(s)

C.R.Kothari, "ResearchMethodologyMethods and Techniques", Second Edition, New Delhi: New Age International publisher, 2004

ReferenceBooks

- Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGEPublications, 2014
- 2 RobertBBurns,IntroductiontoResearchMethods,SAGEPublications

CourseDesignedBy:Dr. A.Vimala,Dr.S.SadhasivamandDr.C.Dhayanand

MappingwithProgrammeOutcomes										
COs	PO1	PO2	PO3	PO4	PO5					
CO1	M	S	M	S	S					
CO2	S	S	S	S	S					
CO3	S	S	S	S	S					
CO4	S	S	S	S	S					
CO5	S	S	S	S	M					
*S-Strong;M-M	ledium;L-Low									