DHANRAJ BAID JAIN COLLEGE

(Autonomous)

(Owned and Managed by Tamil Nadu and Educational Foundation)
A Religious Co-Educational Jain Minority Institution

Rajiv Gandhi Salai, Jyothi Nagar, IT Corridor,Thoraipakkam, Chennai – 600097

Re-Accredited with 'A' Grade by NAAC
Affiliated to the University of Madras

DEPARTMENT OF COMMERCE

B.Com. (General)

SYLLABUS
(WITH EFFECT FROM 2026-2027)
(Choice Based Credit System)

Total No. of Semesters: **6**

Total No. of Credits: **140**

DHANRAJ BAID JAIN COLLEGE (AUTONOMOUS) CHENNAI- 97.
DEPARTMENT OF COMMERCE B.Com
DEGREE COURSE
Choice Based Credit System
(Effective from the academic year 2026-2027)

PROGRAMME OUTCOMES

1. The Programme facilitates students to acquire knowledge in the basic concepts of Accounting, Finance, Management, Marketing, Taxation, Business and Company laws.
2. It helps to develop intellectual skills in problem solving and applying knowledge and techniques appropriately.
3. It motivates students for self-employment.
4. The course inculcates values that will promote ethical behaviour and socially responsible actions.
5. The students will be able to demonstrate the knowledge and skills acquired in practical situations in the context of work place/business affairs.

PROGRAMME SPECIFIC OUTCOMES

1. Students will be equipped with computing skills to face the challenges of technology driven environment.
2. Effective communication skills for gainful employment could be developed.
3. Students will apply theoretical knowledge to analyse and interpret legal provisions, case laws and draft reports and financial statements.
4. Students will be prepared to take up advanced studies in commerce and professional courses like CA, ICWA, MBA, ACS, and CMA.
5. Encourages students for suitable placements in the field of Finance, Marketing, Human Resource, IT and Public services.
6. Entrepreneurial competencies that would support them in business endeavours could be inculcated.

REGULATIONS

(AS PER THE INTEGRATED COMMON REGULATIONS OF THE UNIVERSITY OF MADRAS)

1. ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the Degree of Bachelor of Commerce, shall be required to have passed the Higher Secondary Examinations (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereof by the Syndicate of the University of Madras.

2. ELIGIBILITY FOR AWARD OF THE DEGREE:

A candidate shall be eligible for the award of the Degree only if he / she has undergone the prescribed course of study for a period of not less than three academic years, passed the examinations of all the Six Semesters prescribed earning 140 credits and fulfilled such conditions as have been prescribed therefore.

3. DURATION:

(a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and the fourth semesters and the third academic year the fifth and sixth semesters respectively.

(b) The odd semesters shall consist of the period from June to November of each year and the even semesters from December to April of each year. There shall be not less than 90 working days for each semester.

4. COURSE OF STUDY:

The Main Subject of Study for Bachelor Degree shall consist of the following.

Part - I FOUNDATION COURSES: The course shall comprise the study of:
Tamil or any other Modern (Indian or Foreign) or Classical
Languages; and
Part - II English
Part - III CORE COURSES consisting of (a) Core courses, (b) Electives (c) Practical's if any
Part - IV Consists of SEC / NME, FC, EVS, Value education & Internship.
Part - V Consists of professional competency & extension activities.

5. COMPULSORY EXTENSION SERVICE:

Students shall be awarded a maximum of 1 Credit for Compulsory Extension Service. All the Students shall have to enrol for NSS /NCC/ NSO (Sports & Games) Retract/ Youth Red Cross or any other Service Organizations in the College and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the College before 31stMarch in a year. If a student lacks 40 hours' attendance in the first year, he or she shall have to compensate the same during the subsequent years. Those students who complete minimum attendance of 40 hours in one year will get 'half-a-credit and those who complete the attendance of 80 or more hours in Two Years will get 'one credit'. Literacy and Population Education and Field Work shall be compulsory components in the above extension service activities.

6. SCHEME OF EXAMINATION SHALL BE GIVEN IN APPENDIX 'A'

REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTER

(a) Candidates shall register their names for the First Semester Examination after admission in the UG Courses.

(b) Candidates shall be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester Examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) semester subjects.

(c) Candidates shall be eligible to go to subsequent semester, only if they earn sufficient attendance as prescribed thereof from time to time, provided in case of a candidate earning less than 50% of attendance in any one of the semesters due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorized Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the Course of Study. Such candidates shall have to repeat the missed Semester by re-joining after completion of Final Semester of the Course, after paying the fee for the break of study as prescribed from time to time.

7. PASSING MINIMUM:

- There shall be no passing minimum for Internal.
- For external examination, passing minimum shall be 40% [Forty Percentage] of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-Voce.
- In the aggregate [External/Internal] the passing minimum shall be of 40%.
- He / She shall be declared to have passed the whole examination, if he/she passes in all the papers and practical wherever prescribed as per the scheme of the examinations by earning 140 CREDITS in Part I, II, III, IV, V&VI. He/she shall also fulfil the extension activities prescribed earning 1 credit to qualify for the Degree.

8. CLASSIFICATION OF SUCCESSFUL CANDIDATES

(I) FOUNDATION COURSES

(a) LANGUAGE OTHER THAN ENGLISH: Successful candidate passing the examinations for the Language and securing marks (I) 60 percent and above and (II) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class, respectively. All other successful candidates shall be declared to have passed the examination in THIRD Class.

(b) ENGLISH: Successful candidates passing the examination for English and securing the marks
(I) 60 percent and above and (II) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class, respectively. All other successful candidates shall be declared to have passed the examination in THIRD Class.

(II) CORE COURSES (consisting) of (a) Main Subjects (b) Allied Subjects (c) Application Oriented Subjects and Practical, etc., if any)

Successful candidates passing the examinations for Core Courses together and securing the marks (i) 60 percent and (ii) 50 percent and above but below 60 percent in the aggregate of the marks prescribed for the Core Courses together shall be declared to have passed the examination in the FIRST and SECOND Class, respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

9. RANKING:

Candidates who pass all the examinations prescribed for the Course in the FIRST APPEARANCE ITSELF ALONE are eligible for Classification / Ranking / Distinction.

Provided in the case of Candidates who pass all the examinations prescribed for the Courses with a break in the First Appearance due to the reasons as furnished in the Regulations.7. (c) supra are only eligible for Classification / Distinction.

Contents

PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	**B.Com General**
Programme Code:	**36**
Duration:	**UG - 3 years**
Programme Outcomes:	**PO1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Program of study **PO2: Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups. **PO3: Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyze and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate

	practices, policies and theories by following scientific approach to knowledge development. **PO4: Problem solving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations. **PO5: Analytical reasoning**: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints. **PO6: Research-related skills**: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyze, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation **PO7: Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team **PO8: Scientific reasoning**: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective. **PO9: Reflective thinking**: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society. **PO10 Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data. **PO 11 Self-directed learning**: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion. **PO 12 Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups. **PO 13: Moral and ethical awareness/reasoning**: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights;

	appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work. **PO 14: Leadership readiness/qualities:** Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way. **PO 15: Lifelong learning:** Ability to acquire knowledge and skills, including „learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/re-skilling.

Programme Specific Outcomes:	**PSO1 – Placement:** To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and apply diverse frames of reference to decisions and actions. **PSO 2 - Entrepreneur:** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations **PSO3 – Research and Development:** Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development. **PSO4 – Contribution to Business World:** To produce employable, ethical and innovative professionals to sustain in the dynamic business world. **PSO 5 – Contribution to the Society:** To contribute to the development of the society by collaborating with stakeholders for mutual benefit

Sem I	**Credit**	**H**	**Sem II**	**Credit**	**H**	**Sem III**	**Credit**	**H**	**Sem IV**	**Credit**	**H**	**Sem V**	**Credit**	**H**	**Sem VI**	**Credit**	**H**
Part 1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	5.1 Core Course – \CC IX	4	5	6.1 Core Course – CC XIII	4	6
Part.2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	5.2 Core Course – CC X	4	5	6.2 Core Course – CC XIV	4	6
1.3 Core Course – CC I	5	5	2..3 Core Course – CC III	5	5	3.3 Core Course – CC V	5	5	4.3 Core Course – CC VII Core Industry Module	5	5	5. 3.Core Course CC -XI	4	5	6.3 Core Course – CC XV	4	6
1.4 Core Course – CC II	5	5	2.4 Core Course – CC IV	5	5	3.4 Core Course – CC VI	5	5	4.4 Core Course – CC VIII	5	5	5. 4.Core Course –/ Project with viva-voce CC -XII	4	5	6.4 Elective -VII Generic/ Discipline Specific	3	5
1.5 Elective I Generic/ Discipline Specific	3	4	2.5 Elective II Generic/ Discipline Specific	3	4	3.5 Elective III Generic/ Discipline Specific	3	4	4.5 Elective IV Generic/ Discipline Specific	3	3	5.5 Elective V Generic/ Discipline Specific	3	4	6.5 Elective VIII Generic/ Discipline Specific	3	5
1.6 Skill Enhancement Course SEC-1	2	2	2.6 Skill Enhancement Course SEC-2	2	2	3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill)	1	1	4.6 Skill Enhancement Course SEC-6	2	2	5.6 Elective VI Generic/ Discipline Specific	3	4	6.6 Extension Activity	1	-
1.7 Skill Enhancement -(Foundation Course)	2	2	2.7 Skill Enhancement Course –SEC-3	2	2	3.7 Skill Enhancement Course SEC-5	2	2	4.7 Skill Enhancement Course SEC-7	2	2	5.7 Value Education	2	2	6.7 Professional Competency Skill	2	2
						3.8 E.V.S.	-	1	4.8 E.V.S	2	1	5.8 Summer Internship /Industrial Training	2				
	23	**30**		**23**	**30**		**22**	**30**		**25**	**30**		**26**	**30**		**21**	**30**
Total – 140 Credits																	

Credit Distribution for UG Programme

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours

First Year – Semester-I

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses [in Total]	13	14
Part-4	Skill Enhancement Course SEC-1	2	2
	Foundation Course	2	2
		23	**30**

Semester-II

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-2	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
		23	**30**

Second Year – Semester-III

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		22	**30**

Semester-IV

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	13
Part-4	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	E.V.S	2	1
		25	**30**

Third Year - Semester-V

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based	22	26
Part-4	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	2
		26	**30**

Semester-VI

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based & LAB	18	28
Part-4	Extension Activity	1	-
	Professional Competency Skill	2	2
		21	**30**

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	1	22
Part V	-	-	-	-	-	2	2
Total	23	23	22	25	26	21	**140**

***Part I. II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	**40 Marks**
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	**60 Marks**
Total		**100 Marks**

METHODS OF ASSESSMENT	
Remembering (K1)	• The lowest level of questions requires student store call information from the course content. • Knowledge questions usually require students to identify information in the text book.
Understanding (K2)	• Understanding of facts and ideas by comprehending organizing, ccomparing, translating, interpolating and interpreting in their own words. • Thequestionsgobeyondsimplerecallandrequirestudentstocombine datatogether.
Application (K3)	• Students have to solve problems by using/applying a concept learned in the classroom. • Students must use their knowledge to determine a exact response.
Analyse (K4)	• Analysing the question is one that asks the students to break own something in to its component parts. • Analysing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate (K5)	• Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a

	work of art, or a solution to a problem. • Students are engaged in decision-making and problem–solving. • Evaluation questions do not have single right answers.
Create (K6)	• The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills.

Highlights of the Revamped Curriculum:

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.

- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Statistics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.

- The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
- The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome / Benefits
I	**Foundation Course** To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.	• Instill confidence among students • Create interest for the subject
I, II, III, IV	**Skill Enhancement papers** (Discipline centric / Generic / Entrepreneurial)	• Industry ready graduates • Skilled human resource • Students are equipped with essential skills to make them employable
		• Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects
		• Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc.
		• Entrepreneurial skill training will provide an opportunity for independent livelihood • Generates self – employment • Create small scale entrepreneurs • Training to girls leads to women empowerment
		• Discipline centric skill will improve the Technical know how of solving real life problems using ICT tools
III, IV, V & VI	Elective papers- An open choice of topics categorized under Generic and Discipline Centric	• Strengthening the domain knowledge • Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature • Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background • Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective sectors
IV	DBMS and Programming skill, Bio-statistics, Statistical Quality Control, Official	• Exposure to industry moulds students into solution providers • Generates Industry ready graduates • Employment opportunities enhanced

	Statistics, Operations Research	
II year Vacation activity	Internship / Industrial Training	• Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.
V Semester	Project with Viva – voce	• Self-learning is enhanced • Application of the concept to real situation is conceived resulting in tangible outcome
VI Semester	Introduction of Professional Competency component	• Curriculum design accommodates all category of learners; 'Statistics for Advanced Explain' component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; • 'Training for Competitive Examinations' –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.
Extra Credits: For Advanced Learners / Honour's degree		• To cater to the needs of peer learners / research aspirants
Skills acquired from the Courses		Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I	26L11AA	Language – Tamil -I	**3**	**6**
Part II	26E11AA	English -I	**3**	**6**
Part III	26C361A	Core Paper I –**Financial Accounting**	**5**	**5**
Part III	26C361B	Core Paper II - **Management Principles and Practices**	**5**	**5**
Part III	26E361A	Elective I – Digital Business Communication		
	26E361B	Elective I - Indian Economic Development		
	26E361C	Elective I - Economics of Business Strategy	**3**	**4**
Part IV	26361SA	SEC – 1 – Business Organization	**2**	**2**
	26361FC	FC- Professional Ethics	**2**	**2**
		TOTAL	**23**	**30**
SECOND SEMESTER				
Part I	26L11AB	Language – Tamil -II	**3**	**6**
Part II	26E11AB	English -II	**3**	**6**
Part III	26C362A	Core Paper III –**Advanced Financial Accounting**	**5**	**5**
Part III	26C362B	Core Paper IV**- Business Law**	**5**	**5**
Part III	26E362A	Elective II - Business Environment		
	26E362B	Elective II – Insurance and Risk Management	**3**	
	26E362C	Elective II – International Economics		**4**
Part IV	26362SA	SEC – 2- Retail Management	**2**	**2**
	26362SB	SEC- 3 – Interview Skills and Resume Writing	**2**	**2**
		TOTAL	**23**	**30**

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING

(COMMON TO B.COM - GENERAL, A&F, C.A. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26C361A	5				5	5	40	60	100

Learning Objectives

LO1	To understand the basic accounting concepts and standards.
LO2	To know the basis for calculating business profits.
LO3	To familiarize with the accounting treatment of depreciation.
LO4	To learn the methods of calculating profit for single entry system.
LO5	Calculate fire insurance claims and describe the benefits, impact, and future applications of Artificial Intelligence in accounting.

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	**Fundamentals of Financial Accounting** Accounting structure – Basic Accounting Concepts and Conventions – Methods of Accounting – Accounting Equation– Rectification of Errors – Bank Reconciliation Statement	**15**
II	**Final Accounts** Final Accounts of Sole Trading Concern – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments including GST	**15**
III	**Depreciation** Depreciation Accounting – Meaning and Features – Need for Depreciation - Factors determining Depreciation – Methods of providing Depreciation (Theory only) – Problems on Straight Line Method and Diminishing Balance Method – Revaluation Method – Annuity Method (AS10& AS28)	**15**
IV	**Accounting from Incomplete Records – Single Entry System** Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	**15**
V	**Fire Insurance Claims** – Need – Computation of Claims to be lodged for loss of stock – Loss of Profit – Gross Profit ratio – Abnormal items – Average Clause. **Role of AI in Accounting** – Benefits –Impact of AI in Accounting Functions of Accountants replaced by AI – Future of AI in Accounting (Theory only)	**15**
TOTAL		**75**

THEORY 25% & PROBLEM 75%

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		Any Unit	TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM		
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF 12	**1**	**1**	**1**	**1**	**-**	**2**	**-**	**2**	**1**	**1**	**2**	**12**
SECTION B (7 MARKS) ANSWER ANY 5 OUT OF 8	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**-**	**-**	**1**	**3**	**08**
SECTION C (15 MARKS) ANSWER ANY 3 OUT OF 5		**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**		**-**	**05**
TOTAL	**1**	**3**	**1**	**3**	**-**	**4**	**1**	**3**	**2**	**2**	**5**	**25**

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Demonstrate the ability to compute fire insurance claims and explain the role of Artificial Intelligence in accounting.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

CORE – II: MANAGEMENT PRINCIPLES AND PRACTICES

(COMMON TO B.COM - GENERAL, A&F, C.A. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26C361B	5				5	5	40	60	100

Learning Objectives	
LO1	To understand the basics of management, managerial functions and management theories.
LO2	To learn the meaning, process and types of planning used in organisations.
LO3	To understand organising, authority, delegation and organisational structure.
LO4	To learn staffing, communication, motivation and leadership practices in business.
LO5	To understand controlling, coordination and recent trends in management.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Management:** Meaning - Definitions - Features - Importance - Levels of Management - Roles and Skills of Managers - Fayol's 14 Principles - Evolution of Management Thought: Frederick Winslow Taylor, Henry Fayol, Elton Mayo and Peter F. Drucker - Management Practices of Indian Business Leaders: Ratan Tata, Azim Premji, Anand Mahindra and Mukesh Ambani - Indian Philosophy and Contemporary Management	15
II	**Planning:** Meaning - Nature - Importance - Types - Planning Process - Types of Plans: Single-Use Plans & Multi-Use Plans (Objectives, Strategies, Policies & Procedures)	15
III	**Organising:** Meaning - Nature - Importance - Organising Process - Formal and Informal Organisation. **Authority & Responsibility:** Meaning - Nature - Types of Authority: Line, Staff & Functional. **Delegation:** Meaning - Importance - Types. **Centralisation & Decentralisation:** Concept - Difference between Centralised and Decentralised Organisations	15
IV	**Staffing:** Meaning - Importance - Sources of Recruitment. **Directing:** Meaning – Nature – Role of Artificial Intelligence in Recruitment. **Communication:** Meaning - Importance - Channels and Barriers. **Motivation:** Meaning - Importance - Financial and Non-Financial Incentives - Motivation Theories: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Theory X and Theory Y. **Leadership:** Meaning - Contemporary Leadership Styles: Transactional, Transformational, Democratic, Autocratic and Agile	15
V	**Controlling:** Meaning - Nature - Process. **Co-ordination:** Meaning - Importance. **Recent Trends in Management:** Total Quality Management - Crisis Management - Risk Management - Change Management. **Styles of Business Management:** Management by Objectives (MBO) - Management by Wandering Around (MBWA)	15
	Total	**75**

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	Any Unit	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY		
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF 12	2	2	2	2	2	2	12
SECTION B (7 MARKS) ANSWER ANY 5 OUT OF 8	1	1	1	1	1	3	08
SECTION C (15 MARKS) ANSWER ANY 3 OUT OF 5	1	1	1	1	1	-	05
TOTAL	4	4	4	4	4	5	25

Course Outcomes	
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.

Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Grifffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - I: DIGITAL BUSINESS COMMUNICATION

(COMMON TO B.COM - GENERAL & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26E361A	4				3	4	40	60	100

Learning Objectives	
LO1	**To enable students to understand the principles, importance and modern methods of business communication.**
LO2	To develop knowledge on trade and business correspondence in digital platforms.
LO3	To familiarize students with banking, insurance and corporate communication practices.
LO4	To develop report writing, professional drafting and office communication skills.
LO5	To prepare students for interviews, resume building and digital professional networking.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Digital Business Communication** Meaning – Definition – Importance of Effective Communication – Types of Communication – Modern Communication Tools – Barriers to Communication – E-Communication – Email Etiquette – Business Letters: Need – Functions – Essentials of Effective Business Letters – Layout – Introduction to AI Tools in Communication	12
II	**Business and Trade Correspondence** Trade Enquiries – Orders and Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters – Digital Business Correspondence – Customer Relationship Communication – Social Media Communication in Business	12
III	**Banking, Insurance and Financial Communication** Banking Correspondence – Types and Structure – Essentials of Effective Banking Communication – Insurance: Meaning and Types – Insurance Correspondence – Life and General Insurance – Fire and Marine Insurance – Online Banking Communication – Digital Payment Communication and Customer Support Services	12
IV	**Corporate and Office Communication** Company Secretarial Correspondence – Duties of Company Secretary – Business Meeting Communication – Agenda and Minutes – Business Report Writing – Types of Reports – Preparation of Reports – Office Communication through Digital Platforms – Workplace Ethics and Professional Communication	12
V	**Career Communication and Interview Skills** Application Letters – Resume and CV Preparation – Interview: Meaning – Objectives and Techniques – Group Discussion Skills – Online Interview Techniques – LinkedIn and Digital Profile Creation – Personal Branding and Professional Networking	12
	TOTAL	**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	Any Unit	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY		
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF 12	2	2	2	2	2	2	12
SECTION B (7 MARKS) ANSWER ANY 5 OUT OF 8	1	1	1	1	1	3	08
SECTION C (15 MARKS) ANSWER ANY 3 OUT OF 5	1	1	1	1	1	-	05
TOTAL	4	4	4	4	4	5	25

Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd-NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2

TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - 1: Indian Economic Development

(COMMON TO B.COM - GENERAL & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26E361B	4				3	4	40	60	100

Learning Objectives	
LO1	To understand the concepts of Economic growth and development
LO2	To know the features and factors affecting economic development
LO3	To gain understanding about the calculation of national income
LO4	To examine the role of public finance in economic development
LO5	To understand the causes of inflation

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Economic Development and Growth** Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development	12
II	**Classification of Nations on the basis of development** Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development	12
III	**National Income** Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare	12
IV	**Public Finance** Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	12
V	**Money Supply** Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	12
TOTAL		**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	Any Unit	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY		

SECTION A (2 MARKS) ANSWER ANY 10 OUT OF 12	2	2	2	2	2	2	12
SECTION B (7 MARKS) ANSWER ANY 5 OUT OF 8	1	1	1	1	1	3	08
SECTION C (15 MARKS) ANSWER ANY 3 OUT OF 5	1	1	1	1	1	-	05
TOTAL	4	4	4	4	4	5	25

Course Outcomes	
CO1	Elaborate the role of State and Market in Economic Development
CO2	Explain the Sectorial contribution to National Income
CO3	Illustrate and Compare National Income at constant and current prices.
CO4	Describe the canons of public expenditure
CO5	Understand the theories of money and supply
Textbooks	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
Reference Books	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	SukumoyChakravarthy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - I: ECONOMICS OF BUSINESS STRATEGY

(COMMON TO B.COM - GENERAL & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26E361C	4				3	4	40	60	100

Learning Objectives	
LO1	understand the role of business economics in decision making
LO2	make decisions by applying consumer behaviour theories, concepts of demand and supply
LO3	gain knowledge on production and cost analysis
LO4	determine the price and output decisions in various market forms
LO5	explain the various pricing methods

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Business Economics** : Nature and Scope of Business Economics – Basic Economic Tools for Decision Making- Externality and Trade off- Business Objectives and Goal of Firms- Constrained and Unconstrained Optimization - Role of Business Economics in Decision Making – Role and Responsibilities of Business Economist.	12
II	**Consumer Behaviour Theories, Demand and Supply** : Theory of Consumer Behavior; Law of Diminishing Marginal Utility; Indifference Curve Approach; Properties; Budget Line; Consumer Equilibrium; Income Effect; Substitution Effect (Hicks); Price Effect; Demand – Determinants; Law of Demand; Factors Determining Market Demand; Elasticity of Demand – Types and Measurement of Price Elasticity of Demand; Supply – Determinants; Law of Supply; Elasticity of Supply.	12
III	**Theory of Production and Cost :** Production Function; Law of Variable Proportions; Isoquants; Properties; Laws of Returns to Scale; Cost Concepts; Short-run and Long-run Costs; Total, Fixed and Variable Costs; Relation between Average and Marginal Costs; Economies and Diseconomies of Scale.	12
IV	**Market Structure :**Forms of Market Structure; Conditions of Equilibrium; Perfect Competition – Price and Output Determination; Monopoly – Price and Output Determination; Price Discrimination; Degrees of Price Discrimination; Dumping; Monopolistic Competition – Price and Output Determination; Selling Cost; Oligopoly – Types; Sweezy Model of Kinked Demand Curve; Cartels.	12
V	**Pricing Methods :** Objectives and Role of Pricing; Full Cost Pricing; Target Pricing; Going-Rate Pricing; Customary Pricing; Differential Pricing; Marginal Cost Pricing; Mark-up and Mark-down Pricing; Dual Pricing; Resale Price Maintenance; Pricing of Joint Products; Pricing of New Product; Skimming and Penetration Pricing; Pricing over the Life Cycle of a Product.	12
	TOTAL	**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	Any Unit	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY		

SECTION A (2 MARKS) **ANSWER ANY 10 OUT OF 12**	**2**	**2**	**2**	**2**	**2**	**2**	**12**
SECTION B (7 MARKS) **ANSWER ANY 5 OUT OF 8**	**1**	**1**	**1**	**1**	**1**	**3**	**08**
SECTION C (15 MARKS) **ANSWER ANY 3 OUT OF 5**	**1**	**1**	**1**	**1**	**1**	**-**	**05**
TOTAL	**4**	**4**	**4**	**4**	**4**	**5**	**25**

Course Outcomes	
CO1	Explain the positive and negative approaches in economic analysis
CO2	Understood the factors of demand forecasting
CO3	Know the assumptions and significance of indifference curve
CO4	Outline the internal and external economies of scale
CO5	Relate and apply the various methods of pricing
Textbooks	
1	H. L. Ahuja, *Principles of Micro Economic Theory*, S. Chand Publishing, 2023.
2	M. C. Jhingan, *Micro Economic Theory*, Vrinda Publications, 2016.
3	Robert S. Pindyck and Daniel L. Rubinfeld, *Microeconomics*, Pearson Education, 2017.
4	A. Koutsoyiannis, *Modern Microeconomics*, 2018.
Reference Books	
1	D. D. Chaturvedi and S. L. Gupta, *Business Economics: Text and Cases*, Galgotia Publishing Company, 2001.
2	Sumitra Pal and Manab Adhikary, *Business Economics* (2nd Edition), Excel Books, 2002.
3	Paul A. Samuelson, *Economics*, Tata McGraw-Hill, 1976.
4	Karl E. Case and Ray C. Fair, *Principles of Economics*, Pearson Education, 2007.
5	Gregory Mankiw, *Economics: Principles and Applications*, India Edition, Cengage Learning India Private Limited, 4th Edition, 2007.
NOTE: Latest Edition of Textbooks May be Used	
E-Learning Resources	
1	• SWAYAM – Business Economics Course
2	• eGyanKosh – Business Economics Study Material
3	• eGyanKosh – Micro Economics Learning Resource

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

SKILL ENHANCEMENT COURSE SEC - 1

<u>FIRST YEAR – SEMESTER – I</u>

SEC 1 - BUSINESS ORGANIZATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26361SA	2				2	2	40	60	100

Learning Objectives

LO1	Understand business, profession, organization, social responsibilities, and business ethics
LO2	Explore business forms, distinguish public and private sectors
LO3	Comprehend industry location factors, analyze large-scale operation advantages
LO4	Familiarize with stock exchanges, understand business combinations.
LO5	Understand trade associations and chambers of commerce in India

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Business - Meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business - Business Ethics.	**6**
II	Forms of Business organization - Sole trader - Partnership - joint Hindu family - Joint stock companies - Co-operative societies - public utilities and public enterprises - Public Sector vs. Private Sector.	**6**
III	Location of industry - Factors influencing location - size of industry - optimum firm - advantages of large - scale of operation - limitation of small scale of operation - industrial estates - District Industries Centers.	**6**
IV	Stock Exchange - Function - Types - Working - Regulation of Stock Exchanges in India - Business Combination - Causes - Types - Effects of Combination in India.	**6**
V	Trade Association - Chamber of Commerce - Functions – Objectives - Working in India	**6**
	TOTAL	**30**

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	Any Unit	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY		
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF 12	2	2	2	2	2	2	12
SECTION B (7 MARKS) ANSWER ANY 5 OUT OF 8	1	1	1	1	1	3	08
SECTION C (15 MARKS) ANSWER ANY 3 OUT OF 5	1	1	1	1	1	-	05
TOTAL	4	4	4	4	4	5	25

Course Outcomes	
CO1	Explain the concepts, types, social responsibilities, and ethical aspects of business and business organizations.
CO2	Compare the different forms of business organization and their roles in the public and private sectors.
CO3	Analyze the factors influencing the location, size, and development of business and industrial enterprises.
CO4	Examine the functions of stock exchanges and evaluate the causes, types, and effects of business combinations.
CO5	Describe the objectives, functions, and role of trade associations and chambers of commerce in India.

Textbooks	
1	Business Organization & Management - Sharma Shashi K. Gupta, Kalyani Publishers.
2	Business Organization - Sharma Shashi K. Gupta, Kalyani publishers.
3	Organization & Management - R. D. Agarwal, McGraw Hill.
4	Modern Business Organization - S.A. Sherlekar, V.S. Sherlekar.
5	Business Organization & Management - C.R. Basu, Tata McGraw Hill.
6	Business Organization & Management - R. N. Gupta, S. Chand.
7	Organizational Behaviour Text & Cases - V.S.P. Rao, Himalaya Publishing House .

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	3	3	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	14	14	12	13	10	13	13	15	10	12
AVERAGE	3	2.8	2.8	2.4	2.6	2	2.6	2.6	3	2	2.4

3 - Strong, 2 - Medium , 1- Low

FIRST YEAR – SEMESTER – I

FOUNDATION COURSE – PROFESSIONAL ETHICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26361FC	2				2	2	40	60	100

Unit	Contents	No. of Hrs
I	**Concept and Theories of Business Ethics:** Definition of Ethics – Personal Ethics and Business Ethics – Morality and Law – How are moral standards are formed? - Religion and Morality – Morality, Etiquette and - Professional Codes – Indian Ethical Traditions.	6
II	**Business Ethics:** Principles of Personal Ethics – Principles of Professional Ethics – Evaluation of Ethics over the Years – Honesty, Integrity and Transparency – Distinction between Values and Ethics – Roots of Unethical Behaviour – Ethical Decision-making.	6
III	**Ethical Dilemmas, Sources and their Resolutions:** What is an Ethical Dilemma? – Sources of Ethical Behaviour – Code of Personal Ethics for Employees – How to resolve an Ethical problem? – How to resolve Ethical Dilemmas?	6
IV	**Ethical Decision-making in Business:** Ethical Models that guide Decision-making – Which approach to use? – Ethical Decision-making with cross-holder Conflicts and Competition – Applying Moral Philosophy to Ethical Decision-making – Kohlberg's Model of Cognitive Moral Development – Influences on Ethical Decision-making – Personal values and Ethical Decision-making.	6
V	**Human Values for Indian Managers:** Lessons from Ancient Indian Education System – The Law of Karma – Quality of Work Life – Ethics of Vivekananda, Gandihiji, Aurobindo and Tagore.	6
	Total	**30**

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	Any Unit	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY		
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF 12	2	2	2	2	2	2	12
SECTION B (7 MARKS) ANSWER ANY 5 OUT OF 8	1	1	1	1	1	3	08
SECTION C (15 MARKS) ANSWER ANY 3 OUT OF 5	1	1	1	1	1	-	05
TOTAL	4	4	4	4	4	5	25

Course Outcomes	
CO1	Explain the concepts, theories, and ethical traditions that form the foundation of business ethics.
CO2	Apply the principles of personal and professional ethics to evaluate ethical behavior in business.
CO3	Identify ethical dilemmas and propose appropriate solutions using ethical principles.
CO4	Analyze business decisions using ethical decision-making models and moral philosophies.
CO5	Interpret Indian human values and ethical philosophies to promote ethical leadership and responsible management.

Textbooks	
1	Tom L. Beauchamp and Norman E. Bowie, "Ethical Theory and Business", Prentice Hall, New Jersey
2	Manual Vela Squez, "Business Ethics Concepts and Cases", Prentice Hall, New Jersey
3	Kenneth Blanchard and Norman Vincent Peale, "The Power of Ethical Management", New York, William Morrow & Co
4	Dr.S.S.Khanka, "Business Ethics and Corporate Governance",S Chand and Company Ltd,NewDelhi.
5	R.S.Naagarazan, "A Textbook on Professional Ethics and Human Values", New Age International(P) Limited.
6	A.C.Fernando, "Business Ethics and Corporate Governance", Pearson.
7	A.C.Fernando,K.P.Muraleedharan, E.K.Satheesh, "Business Ethics - An Indian Perspective",Pearson India Education Service Pvt Ltd.

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

CORE – III ADVANCED FINANCIAL ACCOUNTING

(COMMON TO B.COM - GENERAL, A&F, C.A. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26C362A	5				5	5	40	60	100

Learning Objectives

LO1	Calculate interest and prepare hire purchase and installment accounts.
LO2	Prepare branch and departmental accounts using appropriate methods.
LO3	Prepare accounts for admission of a partner, including goodwill and revaluation adjustments.
LO4	Prepare accounts relating to retirement and death of a partner.
LO5	Prepare dissolution accounts and describe the significance of IND AS, IFRS, and accounting standards.

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	**Hire Purchase and Instalment System** - Hire Purchase System – Meaning and Features – Installment Purchase system –Difference between Hire Purchase System and Installment Purchase system – Accounting Treatment for High Value Goods under Hire Purchase System – Calculation of Interest–Default & Repossession (AS19).	15
II	**Branch Accounts:** Meaning – Need – Types – Features – Accounting Treatment of Dependent Branches – Debtors System – Stock & Debtors System – Goods Invoiced at Cost and Invoice Price (AS 17) (Excluding Independent and Foreign Branches). (Simple Problems) **Departmental Accounts:** Meaning – Allocation of Expenses – Inter Departmental Transfers at Cost and Invoice Price. (Simple Problems)	15
III	**Partnership Accounts** – Limited Liability Partnership (LLP) (Theory only) — Admission of a Partner – Adjustment in Profit Sharing Ratio – Methods of Valuation of Goodwill – Treatment of Goodwill (AS10) - Adjustment for revaluation of assets and liabilities – Adjustment for Capitals upon Admission of a New Partner.	15
IV	**Retirement and Death of a Partner** – Meaning – Profit Sharing Ratio – Difference between Sacrificing Ratio and Gaining Ratio – Adjustment for revaluation of assets and liabilities – Payment to the Retiring Partner – Modes of payment under Death of a Partner (Theory only) - Treatment of Goodwill on Retirement/Death of a Partner – Ascertainment of Deceased Partner's Share of profit (Excluding Joint Life Policy)..	15
V	**Dissolution of a Firm** – Accounting Treatment for Dissolution - Insolvency of a Partner – Garner Vs Murray – Insolvency of one and all partners – Piecemeal Distribution – Proportionate Capital method and Maximum Loss Method **Accounting Standards:** Meaning – Importance – Applicability – Introduction to IND AS and IFRS – Adoption and Convergence of IND AS and IFRS – IFRS vs US GAAP (Theory Only).	15
	TOTAL	75

THEORY 25% & PROBLEMS 75%

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		Any Unit	TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM		
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF 12	**1**	**1**	**1**	**1**	**-**	**2**	**-**	**2**	**1**	**1**	**2**	**12**
SECTION B (7 MARKS) ANSWER ANY 5 OUT OF 8	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**-**	**-**	**1**	**3**	**08**
SECTION C (15 MARKS) ANSWER ANY 3 OUT OF 5		**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**		**-**	**05**
TOTAL	**1**	**3**	**1**	**3**	**-**	**4**	**1**	**3**	**2**	**2**	**5**	**25**

Course Outcomes	
CO1	Demonstrate accounting treatment under the hire purchase and installment systems.
CO2	Apply accounting procedures for branch and departmental accounts.
CO3	Apply accounting principles relating to the admission of a partner.
CO4	Explain the accounting treatment for retirement and death of a partner.
CO5	Apply accounting procedures for dissolution of a firm and explain the basics of accounting standards.
Textbooks	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.
Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

(COMMON TO B.COM - GENERAL, A&F, C.A. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26C362B	5				5	5	40	60	100

Learning Objectives	
LO1	To understand the nature, objectives and essentials of business contracts.
LO2	To gain knowledge on performance and discharge of contracts.
LO3	To familiarize students with contracts of indemnity and guarantee.
LO4	To understand the legal provisions relating to bailment and pledge.
LO5	To develop knowledge on sale of goods and emerging commercial practices.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Fundamentals of Contract Law** Indian Contract Act, 1872 – Meaning and Essentials of Valid Contract – Classification of Contracts – Offer and Acceptance – Consideration – Capacity to Contract – Free Consent – Legality of Object – Contingent and Void Contracts – E-Contracts and Digital Agreements	15
II	**Performance and Discharge of Contracts** Meaning of Performance – Offer to Perform – Joint Liabilities and Rights – Time and Place of Performance – Reciprocal Promises – Assignment of Contracts – Breach of Contract and Remedies – Termination and Discharge of Contract – Quasi Contracts – Online Contractual Transactions	15
III	**Contract of Indemnity and Guarantee** Meaning and Features of Indemnity and Guarantee – Rights and Liabilities of Surety – Kinds of Guarantee – Discharge of Surety – Banker and Customer Relationship – Digital Banking Guarantees and E-Surety Concepts	15
IV	**Bailment and Pledge** Bailment – Meaning – Essentials – Classification – Rights and Duties of Bailor and Bailee – Pledge – Meaning – Essentials of Valid Pledge – Rights and Duties of Pawner and Pawnee – Pledge and Lien – Warehouse Receipts and E-Pledge System	15
V	**Sale of Goods and Modern Commercial Practices** Sale of Goods Act, 1930 – Meaning and Essentials of Contract of Sale – Conditions and Warranties – Transfer of Property – Sale by Non-Owners – Rights and Duties of Buyer and Seller – Rights of an Unpaid Seller – Contracts involving Sea Routes – Consumer Protection in E-Commerce and Digital Market Transactions	15
	TOTAL	**75**

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	Any Unit	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY		
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF 12	2	2	2	2	2	2	12
SECTION B (7 MARKS) ANSWER ANY 5 OUT OF 8	1	1	1	1	1	3	08
SECTION C (15 MARKS) ANSWER ANY 3 OUT OF 5	1	1	1	1	1	-	05
TOTAL	4	4	4	4	4	5	25

Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE– II: BUSINESS ENVIRONMENT

(COMMON TO B.COM - GENERAL & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26E362A	4				3	4	40	60	100

Learning Objectives	
LO1	To understand the nexus between environment and business.
LO2	To know the Political Environment in which the businesses operate.
LO3	To gain an insight into Social and Cultural Environment.
LO4	To familiarize the concepts of an Economic Environment.
LO5	To learn the trends in Global Environment / Technological Environment

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**An Introduction** Meaning – definition- Objectives – scope and features Types of Environment – internal, external, micro and macro environment – Strategic decision making – Overview of environmental factors.	**12**
II	**Political Environment** Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	**12**
III	**Social and Cultural Environment** Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.	**12**
IV	**Economic Environment** Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	**12**
V	**Technological Environment** Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.	**12**
	TOTAL	**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	Any Unit	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY		
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF 12	2	2	2	2	2	2	12
SECTION B (7 MARKS) ANSWER ANY 5 OUT OF 8	1	1	1	1	1	3	08
SECTION C (15 MARKS) ANSWER ANY 3 OUT OF 5	1	1	1	1	1	-	05
TOTAL	4	4	4	4	4	5	25

Course Outcomes	
CO1	Remember the nexus between environment and business.
CO2	Apply the knowledge of Political Environment in which the businesses operate.
CO3	Analyze the various aspects of Social and Cultural Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	Create a conducive Technological Environment for business to operate globally.
Textbooks	
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
Reference Books	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

ELECTIVE - II: INSURANCE AND RISK MANAGEMENT

(COMMON TO B.COM - GENERAL& CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26E362B	4				3	4	40	60	100

Learning Objectives

LO1	**To understand the concepts and principles of insurance contracts.**
LO2	To gain knowledge on life insurance products and policies.
LO3	To familiarize students with general insurance practices and claims settlement.
LO4	To understand the role and functions of Insurance Regulatory and Development Authority of India in the insurance sector.
LO5	To develop knowledge on risk management and emerging trends in insurance.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Insurance** Meaning and Characteristics of Insurance – Principles of Insurance Contract – Types of Insurance – Insurance and Hedging – Insurance Intermediaries – Role of Insurance in Economic Development – Digital Insurance Services and InsurTech	**12**
II	**Life Insurance** Life Insurance Business – Principles of Life Insurance – Features of Life Insurance Contracts – Traditional and Unit Linked Insurance Plans (ULIP) – Individual and Group Policies – Pension and Annuity Plans – Reinsurance – Double Insurance – Online Life Insurance Services	**12**
III	**General Insurance** General Insurance – Principles and Types – Fire Insurance – Marine Insurance – Motor Insurance – Health and Personal Accident Insurance – Liability Insurance – Claims Settlement Process – Digital Claim Settlement and Customer Support Services	**12**
IV	**Risk Management** Risk Management – Objectives – Process – Identification and Evaluation of Risks – Risk Reduction – Risk Transfer – Risk Financing – Corporate and Personal Risk Management – Cyber Risk and Digital Risk Management	**12**
V	**Insurance Regulation and Consumer Protection** Insurance Regulatory and Development Authority of India Act, 1999 – Purpose – Powers and Functions of IRDAI – Policyholder Protection – Regulatory Framework – Prudential Norms – Insurance Ombudsman – Consumer Protection in Insurance Services	**12**
	TOTAL	**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	Any Unit	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY		
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF 12	2	2	2	2	2	2	12
SECTION B (7 MARKS) ANSWER ANY 5 OUT OF 8	1	1	1	1	1	3	08
SECTION C (15 MARKS) ANSWER ANY 3 OUT OF 5	1	1	1	1	1	-	05
TOTAL	4	4	4	4	4	5	25

Course Outcomes	
CO1	Identify the workings of insurance and hedging
CO2	Evaluate the types of insurance policies and settlement
CO3	Settle claims under various types of general insurance
CO4	Know the protection provided for insurance policy holders under IRDA
CO5	Evaluate the assessment and retention of risk
Textbooks	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
Reference Books	
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Golgatia publishers, New Delhi.
4	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.

Web Resources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
TOTAL	15	10	15	10	10	10	10	10	10	10	10
AVERAGE	3	2	3	2	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE - II: INTERNATIONAL ECONOMICS

(COMMON TO B.COM - GENERAL& CS)

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26E362C</td><td>4</td><td></td><td></td><td></td><td>3</td><td>4</td><td>40</td><td>60</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">Understand the need and importance of International Economics.</td></tr>
<tr><td>LO2</td><td colspan="9">Analyze various commercial policies.</td></tr>
<tr><td>LO3</td><td colspan="9">Gain knowledge on foreign exchange.</td></tr>
<tr><td>LO4</td><td colspan="9">Understand the need for balance of payment.</td></tr>
<tr><td>LO5</td><td colspan="9">Learn about different international institutions.</td></tr>
<tr><td colspan="10">Prerequisite: Should have studied Commerce in XII Std</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Introduction to International Economics: Meaning – Nature – Importance – Internal and International Trade – Importance and Difference – International Trade and Economic Development – International Trade Theory – Adam Smith – David Ricardo – Heckscher Ohlin – Factor Price Equalization Theorem – Stopler Samuelson Theorem.</td><td>12</td></tr>
<tr><td>II</td><td colspan="8">Commercial Policy: Free Trade – Cases for and against – Protection – Economic and Non-Economic arguments – Need for Protection in Developing countries – Tariff Effects of tariffs – Tariffs vs Quotas – Non-Tariff Barriers.</td><td>12</td></tr>
<tr><td>III</td><td colspan="8">Foreign Exchange: Foreign Exchange Market – Functions – Foreign Exchange Rate – Determination of Equilibrium of Exchange Rate – Purchasing Power Parity Theory – Causes of Changes in Exchange Rate – Fixed and Flexible Exchange Rate – Cases for and against.</td><td>12</td></tr>
<tr><td>IV</td><td colspan="8">Balance of Payment: Balance of Trade and Balance of Payment – Structure – Disequilibrium in Balance of Payment – Measures to correct Balance of Payment disequilibrium – India’s Balance of Payment since 1991 – Foreign Debt investment and Foreign Investment.</td><td>12</td></tr>
<tr><td>V</td><td colspan="8">International Organizations & Agreements: Evolution of WTO and GATT – Role of WTO – United Nations Conference on Trade and Development (UNCTAD) – International Monetary Fund (IMF) – International Bank for Reconstruction and Development (IBRD) – Commodity Agreements – Regional Economic Cooperation – The European Union (EU) – Association of South East Asian Nations (ASEAN) – South Asian Association for Regional Cooperation (SAARC) – SAARC Preferential Trading Arrangement (SAPTA) – South Asian Free Trade Area (SAFTA) – Asian Free Trade Area (AFTA) – Regional Cooperation Economic Partnership (RCEP).</td><td>12</td></tr>
<tr><td></td><td colspan="8">TOTAL</td><td>60</td></tr>
</table>

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	Any Unit	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY		
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF 12	2	2	2	2	2	2	12
SECTION B (7 MARKS) ANSWER ANY 5 OUT OF 8	1	1	1	1	1	3	08
SECTION C (15 MARKS) ANSWER ANY 3 OUT OF 5	1	1	1	1	1	-	05
TOTAL	4	4	4	4	4	5	25

Course Outcomes	
CO1	Discuss the importance of International trade.
CO2	Explain the various commercial policies.
CO3	Analyze the foreign exchange market.
CO4	Evaluate the various disequilibrium methods.
CO5	Evaluate the various international institutions.
Textbooks	
1	H. G. Mannur, *International Economics*, Vikas Publications.
2	H. G. Mannur, *International Economics*, Vikas Publishing House Pvt. Ltd..
Reference Books	
1	Kindleberger Charles, *International Economics*.
2	Paul Krugman and Maurice, *International Economics: Theory and Policy*, Pearson Publications.
3	D. N. Dwivedi, *International Economics: Theory and Policy*, Vikas Publications.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	International Economics Notes PDF
2	WTO Official Website
3	International Monetary Fund (IMF)

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

CO / PO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	3	2
CO2	3	2	2	2	2	2	3	2
CO3	3	2	2	3	2	2	3	2
CO4	3	2	2	3	2	2	3	2
CO5	3	2	2	3	2	2	3	2
AVERAGE	3	2	2	2.8	2	2	3	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

SEC – 2 RETAIL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26362SA	2				2	2	40	60	100

Unit	Contents	No. of Hours
I	**Overview of Retail** Introduction to Retail (Barter System to Trading) - Contribution to GDP -Career Opportunities in Retail - Retail & Entrepreneurship - Retail Formats - SMART Goals	**6**
II	**Retail Marketing** Basic Retail Marketing Concepts - Fundamentals of Pricing - Promotion - Omni Channel Retail Marketing & Distribution - Inventory management	**6**
III	**Retail Store Operations** Store Layout & Design - Visual Merchandising - Point of sale – Customer Handling - Basics in Retail Logistics & Supply Chain Management	**6**
IV	**Customer Value Management** Retail Communication - Personality Grooming - Sales Management - Cross Selling & Up-selling - Customer experience and feedback management - WOW factor in Retail Business - Health and Safety at Workplace - Retail KPI - Team Work & Leadership Skills - Ethics in Retail	**6**
V	**Latest Trend in Retail Business** Latest technological developments in retail Sector - Social Media Marketing - Basic Retail Analytics	6
	Total	**30**

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	Any Unit	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY		
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF 12	2	2	2	2	2	2	12
SECTION B (7 MARKS) ANSWER ANY 5 OUT OF 8	1	1	1	1	1	3	08
SECTION C (15 MARKS) ANSWER ANY 3 OUT OF 5	1	1	1	1	1	-	05
TOTAL	4	4	4	4	4	5	25

Course Outcomes	
CO1	Discuss the importance of Retail Management
CO2	Explain the various retail Logistics and Supply chain Framework
CO3	Analyze the Retail Store Operations
CO4	Evaluate the various Retail Key performance Indicators
CO5	Evaluate the various Retail Analytics and Social media Targets.
Textbooks	
1	Retailing Management, Gibson C Vedamani , Jaico Publishing House
2	Retail Management,: Suja Nair, Publisher: Himalaya Publishing House
Reference Books	
1	Retailing Management,: Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing
2	The Art of Retailing, A J Lamba, Tata McGraw Hill Publishing
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
	1. https://www.managementstudyguide.com/retail-management.htm 2. https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section---references 3. https://www.tutorialspoint.com/retail_management/retail_management_useful_resources. htm 4. https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT .pdf

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

CO / PO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	3	2
CO2	3	2	2	2	2	2	3	2
CO3	3	2	2	3	2	2	3	2
CO4	3	2	2	3	2	2	3	2
CO5	3	2	2	3	2	2	3	2
AVERAGE	3	2	2	2.8	2	2	3	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

SEC – 3 INTERVIEW SKILLS AND RESUME WRITING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26362SB	2				2	2	40	60	100

Unit	Contents	No. of Hours
Unit I	**Introduction to Interview Skills:** Definition – meaning – concept of interview – Purpose – Objectives of interview – Characteristic features of job interviews.	6 Hours
Unit II	**Types of Interview:** Traditional one-on-one job interview – Panel interview – Behavioral interview – Group interview – Phone Interview – Preliminary Interview – Patterned Interview – Depth Interview – Stress Interview – Exit Interview – Interview through tele and video conferencing.	6 Hours
Unit III	**Interviews: Techniques and Strategies:** Preparing for the Interview Process – Before the interview – During the interview – After the interview – Tips to ace an interview – Commonly asked questions in interview – Do's and Don'ts of interview – Reasons for rejections.	6 Hours
Unit IV	**Preparing Biodata/CV/Resume:** Essential characteristics of a job Application – Difference between Biodata – CV – Resume – Covering letter – Tips to draft an application.	6 Hours
Unit V	**Leveraging Employability Skills:** Personality Development – Organizational skills – Time Management – Stress Management – Effective Communication Skills – Reasoning Ability – Verbal Ability – Group Discussion – Technical skills – Presentation skills.	6 Ho
	Total	**30**

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	Any Unit	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY		
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF 12	2	2	2	2	2	2	12
SECTION B (7 MARKS) ANSWER ANY 5 OUT OF 8	1	1	1	1	1	3	08
SECTION C (15 MARKS) ANSWER ANY 3 OUT OF 5	1	1	1	1	1	-	05
TOTAL	4	4	4	4	4	5	25

Course Outcomes	
CO1	Explain the concept, purpose, objectives, characteristics, and importance of job interviews in the recruitment process.
CO2	Differentiate between various types of interviews and identify their features, purposes, and appropriate applications.
CO3	Demonstrate effective interview preparation, performance, and follow-up strategies to improve interview success.
CO4	Prepare professional job application documents, including biodata, CV, resume, and cover letter, suitable for employment opportunities.
CO5	Apply essential employability skills such as communication, personality development, time management, reasoning, technical, presentation, and group discussion skills for career readiness.
Textbooks	
1	Monipally, Matthukutty M. (2017) Business Communication: From Principles to Practice
2	Peter, Francis. (2012) Soft Skills and Professional Communication. New Delhi: Tata McGraw Hill.
Reference Books	
1.	Higgins, Jessica JD (2018)10 Skills for Effective Business Communication: Practical Strategies from the World's Greatest Leaders.
2.	Nicholas, Sonji (2023) Interviewing: Preparation, Types, Techniques, and Questions, Pressbooks.
3.	Storey, James (2016) The Art of The Interview: The Perfect Answers to Every Interview Question
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://careermobilityoffice.cs.ny.gov/cmo/documents/Resume%20&%20Interviewing https://edu.gcfglobal.org/en/interviewingskills/interview-etiquette/1/ https://findjobhub.com/en/types-of-interviews https://egyankosh.ac.in/bitstream/123456789/23411/1/Unit-2.pdf https://bharatskills.gov.in/pdf/E_Books/CTS/ES/English/ES_Part_1_62%20hour_English.pdf https://bharatskills.gov.in/pdf/E_Books/CTS/ES/English/ES_Part2_58hour_English.pdf

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO / PO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	3	2
CO2	3	2	2	2	2	2	3	2
CO3	3	2	2	3	2	2	3	2
CO4	3	2	2	3	2	2	3	2
CO5	3	2	2	3	2	2	3	2
AVERAGE	3	2	2	2.8	2	2	3	2

3 – Strong, 2- Medium, 1- Low