

DEPARTMENT OF COMMERCE (SELF – FINANCED STREAM)

**CHOICE BASED CREDIT SYSTEM (CBCS)
Learning Outcome-based Curriculum Framework (LOCF) SYLLABUS**

**BACHELOR OF COMMERCE
(ACCOUNTING & FINANCE)
With effect from 2025-2026**

(Under the Faculty of Commerce)



**MADRAS CHRISTIAN COLLEGE
(AUTONOMOUS)
Affiliated to University of Madras
Tambaram
Chennai – 600 059**

MADRAS CHRISTIAN COLLEGE

VISION

Madras Christian College aspires to be an Institution of excellence transforming lives through education with a commitment to service.

MISSION

Madras Christian College (MCC) with the inspiration of the love of God offers to people of all communities education of the whole person, which is congruous with God's revelation in Christ of the true nature of humanity and is appropriate to the needs of India and of the world.

Graduate Attributes

On completion of the B.Com. Degree program, the students will be able to:

S. No.	Graduate Attributes	
1.	GA 1: Intellectual Competencies	<ul style="list-style-type: none"> • Graduates of MCC have a comprehensive and incisive understanding of their domain of study as well as the capability for cross-disciplinary learning. • They have the ability to apply the knowledge acquired through the curriculum as well as self-directed learning to a broad spectrum ranging from analytical thinking to synthesise new knowledge through research. • Forming independent individual opinions regarding academic cores and socially relevant issues.
2.	GA 2: Professional Ethics	<ul style="list-style-type: none"> • Graduates of MCC develop ethical and professional behaviour, which will be demonstrated in their chosen careers and constructive citizenship roles. • They imbibe intellectual integrity and ethics in scholarly engagement and develop a spirit of inclusiveness through interactions with people of special needs and diversity.
3.	GA3: Leadership Qualities	<ul style="list-style-type: none"> • Graduates of MCC inculcate leadership qualities & attitudes, and team behaviour along democratic lines through curricular, co-curricular and extra-curricular activities • They develop managerial and entrepreneurial skills to ideate and create new opportunities along with career readiness and capacity to take up various competitive exams.
4.	GA 4: Holistic Skill Development	<ul style="list-style-type: none"> • Graduates of MCC develop critical thinking, problem-solving, effective communication, emotional and social skills • They develop digital competency to live, learn and serve in society.
5.	GA 5: Cross-Cultural Competencies	<ul style="list-style-type: none"> • Graduates of MCC imbibe cross-cultural competencies through engaging with diverse linguistic, ethnic and religious communities providing scope to understand, accept and appreciate individuals at local, national and international levels. • They develop a global perspective through contemporary curriculum, culture, language and international exchange programmes

6.	GA 6: Service-Oriented Focus	<ul style="list-style-type: none"> • Graduates of MCC have sensitivity to social concerns and a conviction toward social justice through a commitment to active social engagement. • They are endowed with a strong sense of environmental awareness through the curriculum and campus eco-system.
7.	GA 7: Value-Based Spiritual Development	<ul style="list-style-type: none"> • Graduates of MCC are rooted in the principles of ethical responsibility and integrity permeated with Christian values leading to the building of character. • They develop virtues such as love, courage, unity, brotherhood, industry and uprightness.

PROGRAM OUTCOME

PO No.	PO	Description of PO	Mapped with GA
PO -1	Language Skills	<ul style="list-style-type: none"> • Demonstrate oral and written skills to effectively communicate in English and Languages of their choice. • Apply reading and listening skills to facilitate access to knowledge resources and understanding 	GA1, GA5
PO -2	Domain Knowledge	<ul style="list-style-type: none"> • Acquire knowledge of basic concepts, theories and processes through study of core courses in respective programmes. • Apply and Analyze domain specific knowledge to emerging areas of academia and industry. • Assess, adapt and develop domain specific transferrable skills to new/unfamiliar context. 	GA1, GA3, GA4, GA5
PO -3	Interdisciplinary knowledge	<ul style="list-style-type: none"> • Identify and determine relationships across disciplines • Acquire and apply interdisciplinary knowledge for holistic academic development. 	GA1, GA4
PO -4	Digital Skills	<ul style="list-style-type: none"> • Acquire computer skills and their application relevant to classroom and self-directed web-based learning. • Familiarize with and use domain-related software resources, computational skills and digital tools for data analysis, visualization and interpretation. • Ethically apply digital skills to creatively communicate a wide range of ideas and issues related to academic experiences. 	GA1, GA2, GA3, GA4, GA6
PO -5	Analytical skills	<ul style="list-style-type: none"> • Develop the ability to think critically and relate learning to academic, professional and real-life problem solving • Apply empirical knowledge and skills to identify and collect quantitative and qualitative data to analyze and formulate evidence-based suggestions and solutions. 	GA1, GA2, GA4, GA6
PO -6	Academic writing & Presentation skills	<ul style="list-style-type: none"> • Formulate and document results obtained in laboratory, case studies, project work, field work and internships • Effectively communicate through engaging presentations using methodologies appropriate to the discipline 	GA1, GA4, GA5
PO -7	Innovation and Creativity	<ul style="list-style-type: none"> • Demonstrate transferable capabilities and intrapreneurial skills that are relevant to the industry and other employment opportunities. • Develop entrepreneurial skills and generate intellectual property. 	GA1, GA2, GA3
PO -8	Social Engagement and Responsibility	<ul style="list-style-type: none"> • Demonstrate the ability to link classroom learning with social concerns through service learning and outreach programmes. • Enhance positive personality traits to adapt to changing circumstances and demonstrate leadership qualities as an individual and a member of cross-cultural and multi-disciplinary teams. • Appreciate environmental consciousness and sustainability. • Draw valuable insights from one's own spiritual tradition and that of others for peaceful coexistence and general wellbeing. 	GA1, GA2, GA5, GA6, GA7

PROGRAM SPECIFIC OUTCOME (PSO)

PSO No.	Programme Specific Outcomes Upon completion of the B.Com. Degree Programme the graduate will be able to:	Mapped with PO#
PSO – 1	Understand required knowledge in various disciplines of Commerce, Business, Accounting, Economics, Finance, Auditing and Marketing.	PO1, PO2, PO3, PO5
PSO – 2	Acquire the skills like effective communication, decision making, problem solving in day today business affairs.	PO1, PO2, PO3, PO5, PO6
PSO – 3	Demonstrate the mathematical, analytical and statistical tools of financial and accounting analysis.	PO1, PO2, PO4, PO5, PO6
PSO – 4	Process information by effective use of information technology tools for the disciplines related to Commerce.	PO2, PO4, PO5
PSO – 5	Equip for prominent career in Industry, further academic study and inculcate ethical values in the field of Commerce.	PO2, PO3, PO5, PO7, PO8

Department of Commerce (Shift - II)
MADRAS CHRISTIAN COLLEGE (Autonomous)
BACHELOR OF COMMERCE (Accounting & Finance)
2025 – 26 Onwards

Sem	Part	Course Code	Course Title	Instruction on hours per Cycle	Duration of exam	ICA	ESE	TOTAL	Credits
1	Part - I		Language - I	4	3	50	50	50	3
	Part - II		English - I	4	3	50	50	50	3
	Part - III	Core I	Financial Accounting-I	5	3	50	50	50	5
	Part - III	Core II	Capital Markets	5	3	50	50	50	4
		Allied -I	Business Mathematics & Statistics –I	6	3	50	50	50	5
	Part - IV (a)	BT/AT/GC	BT/AT/GC	4	3	50	50	50	2
	Part - IV (d)		Value education	2	3	50	50	50	1
2	Part - I		Language - II	4	3	50	50	50	3
	Part - II		English - II	4	3	50	50	50	3
	Part - III	Core III	Business Management	5	3	50	50	50	4
	Part - III	Core IV	Financial Accounting - II	5	3	50	50	50	5
		Allied - II	Business Mathematics & Statistics –II	6	3	50	50	50	5
	Part - IV (a)	BT/AT/GC	BT/AT/GC	4	3	50	50	50	2
	Part - IV (d)		Value Education	2	3	50	50	50	1
3	Part - III	Core V	Marketing Principles	6	3	50	50	50	4
	Part - III	Core VI	Corporate Accounting -I	6	3	50	50	50	5
	Part – III	Core VII	Computer Application in Business	6	3	50	50	50	5
	Part - III (optional)	Allied III	Business Economics & Operations Research – I/ Advertising Theory & Practice – I/ International Economics & Business – I	6	3	50	50	50	5
	Part - IV (b)		Personality Development - I	2	3	50	50	50	
	Part - IV (c)		EVS		3	50	50	50	2

4	Part - III	Core VIII	Cost Accounting	6	3	50	50	50	5
	Part - III	Core IX	Accounting Package-Tally	6	3	50	50	50	5
	Part - III	Core X	Corporate Accounting- II	6	3	50	50	50	5
	Part - III (optional)	Allied IV	Business Economics & Operations Research – II/ Advertising Theory & Practice – II/ International Economics & Business – II	6	3	50	50	50	5
	Part - IV (b)		Personality Development - II	2	3	50	50	50	3
	Part - IV (c)		Inter Disciplinary	4	3	50	50	50	2
5	Part - III	Core XI	Management Accounting	6	3	50	50	50	4
	Part - III	Core XII	Research Methodology	6	3	50	50	50	4
	Part - III	Core XIII	Income Tax	6	3	50	50	50	4
	Part - III	Core XIV	Banking and Insurance	6	3	50	50	50	4
	Part - IV (b) Skill Based	Computer Training	Data Analysis using SPSS	2	3	50	50	50	3
	Part - IV (b) Skill Based	General Elective	General Elective	4	3	50	50	50	3
6	Part - III	Core XV	Auditing	6	3	50	50	50	4
	Part - III	Major XVI	Financial Management	6	3	50	50	50	5
	Part - III	Major XVII	Project Work	18	3	50	50	50	15
	Part – IV		Extension Activities		3				1
	Total			140					

Curriculum Overview Table		
Part	Credits	Hours / Cycle
I - LANGUAGE – I and II	6	8
II - ENGLISH – I and II	6	8
III – Core theory (mandatory)	72	96
III – Core Elective	-	-
III – Core Practical*	-	-
III – Internship / Field work	-	-
III – Project	15	18
III – Allied theory	20	24
III – Allied Practical*	-	-
IV – GC	4	8
IV – GE	3	4
IV – ID	3	4
IV – EVS	2	4
IV – Computer Training	3	2
IV – Personality Development / Soft Skill	3	2
IV- Value Education	2	2
V – Extension Activity	1	-
Total	140	180

FINANCIAL ACCOUNTING-I

Course Code			
Credits		5	
Hours / Cycle		5	
Category	Part III	Core I	Theory / Practical
Semester		I	
Year of Implementation		From the academic year 2025-2026 Batch Onwards	
Course Objectives		To impart fundamental knowledge of accounting and introduce the accounting procedure applicable to various forms of organisation.	
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
	On completing the course successfully, the student will be able to		
CO 1	Define the Basics of accounting principles applicable to various forms of organisations.	PSO1, PSO 2	K1
CO 2	Understand the accounting techniques applicable to various organisations	PSO 1, PSO 2	K2
CO 3	Apply the concepts in accounting to give real time solutions	PSO 1, PSO 2, PSO 3, PSO 5	K3
CO 4	Examine the techniques in accounting applicable to organisations in modern business scenario.	PSO 2, PSO 3, PSO 5	K4
CO 5	Estimate the performance of organisation using various accounting procedures.	PSO 2, PSO 3 PSO,5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Theoretical Framework: Meaning and Scope of Accounting - Accounting Concepts and Conventions, Accounting Standards- Concepts and objectives - Indian Accounting Standards- Concepts and Objectives. (Theory only) Accounting Process: Books of Accounts - Preparation of Trial Balance - Rectification of Errors.	15	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5
II	Bank Reconciliation Statement: Introduction – Preparation. Depreciation Accounting: Meaning – Methods of Depreciation – Straight Line Method – Diminishing Balance Method – Change in the method of Depreciation.	15	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5
III	Final Accounts of Sole Proprietors: Elements of financial statement - Closing Adjustment entries - Trading account - Profit and Loss account and Balance Sheet of manufacturing and Non-manufacturing entities.	15	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5
IV	Accounting for special transaction: Bills of exchange and Promissory Notes – Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment - Accommodation Bills. Sale of goods on approval or return basis – Meaning of goods sent on approval and accounting treatment. Average due date – Account Current.	15	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5
V	Consignments: Meaning and Features of Consignment business - Difference between sale and consignment - Accounting treatment for consignment transactions and events in the books of consignor and consignee.	15	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5
Prescribed Books/Textbooks Jain, S.P & Narang, N.L, Financial Accounting, Kalyani Publishers Gupta, R.L & Gupta, V.K, Principles and Practice of Accountancy, Sultan Chand & Sons				
References Shukla, M.C, Grewal, T.S, and Gupta S.C., Advanced Accounts Volume I, S.Chand & Co., DrRadha., Financial Accounting, Prasanna Publishers & Distributors				
Suggested Reading M. Hanif, A. Mukherjee, Financial Accounting – I, Revised 4 th Edition, Mc Graw Hill Education Kimmel, Weygandt, Kieso, International Student Version, 2018 T.Horngren Charles, L. Sundern Gary, A. Elliott John, Introduction to Financial Accounting, Pearson, 2019				
Web Resources www.accountingcoach.com www.accountingstudyguide.com www.futureaccountant.com www.onlinelibrary.wiley.com				

METHOD OF EVALUATION			
Internal Evaluation	Continuous Internal Assessment Test		50 Marks
	Assignments / Quiz		
	Seminars		
	Attendance and Class Participation		
External Evaluation	End Semester Examination		50 Marks
Total			100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PS O2	PS O3	PS O4	PS O5	
CO 1	3	3	2	-	2	3	-	-	3	3	-	-	-	K 1
CO 2	3	3	3	-	2	3	-	-	3	3	-	-	-	K 2
CO 3	3	3	3	-	3	3	2	1	3	3	3	-	2	K 3
CO 4	3	3	3	-	3	3	2	1	-	3	3	-	2	K 4
CO 5	3	3	3	-	3	3	2	1	-	3	3	-	2	K 5
Wt. Avg.	3	3	2.8	-	2.6	3	2	1	3	3	3	-	2	
	Overall Weighted average (PO)							2.48	Overall Weighted average (PSO)					2.75

CAPITAL MARKET

Course code			
Credits	4		
Hours / Cycle	6		
Category	Part III	Core V	Theory
Semester	III		
Year of Implementation	From the academic year 2025-2026 Batch Onwards		
Course Objectives	To introduce the concepts of financial markets and making students aware of primary and secondary markets in India and also provide insight into the regulatory framework of stock exchange.		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Define the concepts and components of Indian financial system and financial market	PSO1, PSO2, PSO5	K1
CO 2	Explain the role and importance of stock market, stock market players and instruments	PSO1, PSO2, PSO3, PSO5	K2
CO 3	Experiment with an understanding of how to list the financial instrument in the stock exchange and outline the procedure for listing.	PSO1, PSO2, PSO4, PSO5	K3
CO 4	Analyse the methods of trading in the stock exchange floor and classify the different types of trading transactions	PSO1, PSO3, PSO4, PSO5	K4
CO 5	Determine the role of regulatory authorities to develop the financial market.	PSO1, PSO2, PSO4, PSO5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Financial Markets- Classification of Financial markets - Capital market- Importance of capital market- Classification of capital market.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5,
II	New Issues Market- Meaning – Distinctions and relationship- New Issue market and Stock exchange – Function of NIM- Instruments of Issues- Players in the NIM- Recent Trends.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5,
III	Secondary market- Stock exchanges in India – Organization- Listing of securities- Group A, Group B, Group C – Listing procedure – Criteria for listing – Listing Obligations- Stock Brokers – Kindsof Brokers.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5,
IV	Trading in stock exchanges- Methods of trading- Kinds of Transaction- Genuine Trading vs Speculative trading - Kinds of Speculators – Speculative Transactions- Recent Development.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5,
V	SEBI – Objectives – Functions – Powers – (SEBI Guidelines: Primary market, Secondary Market – FII- Bonus Issues, Rights Issue, Debentures, Underwriters), Investor Protection. OTCEI – Features, Trading in OTCEI, listing on OTCEI, NSE- features – BSE.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5,
Prescribed Books/Textbooks				
1. E.Gordon & K.Natarajan, Financial markets and services, Himalaya Publications, 2018				
References				
2. VA Avadhani, Capital Markets, Himalaya Publishing House, 2008				
3. Frank J Fabozzi, Capital Markets: Institutions and Instruments, Franco Modigliani, Prentice Hall,2008.				
4. M.Y.Khan, Financial services, Tata Mc Graw Hill 2010				
Suggested Reading				
1. P.Mohana Rao & R.L. Hyderabad, Financial Services, Deep&Deep Publications				
2. V.K.Bhalla, Management of financial services, Anmol Publications Pvt Ltd				
3. Promod Mantravadi, Financial services, ICFAI Publications.				
Web Resources				
1. https://ciel.co.in				
2. www.elearnmarkets.com				
3. www.mcxindia.com				

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	2	3	2	-	3	2	3	3	3	3	-	-	2	K1
CO 2	3	3	3	-	3	3	2	2	3	2	3	-	2	K2
CO 3	3	3	3	2	3	2	3	2	3	3	-	3	2	K3
CO 4	2	3	3	3	3	3	2	3	3	-	3	3	2	K4
CO 5	2	3	3	3	3	2	3	3	3	3	-	3	2	K5
Wt. Avg.	3	3	2.8	2.4	2.6	2.4	2	2.2	3	2.6	2.6	3	2	
	Wt. Avg. = 2.68								Wt. Avg. = 2.64					

Business Mathematics and Statistics - I

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part - III	Allied - I	Theory
Semester	I		
Year of Implementation	From the academic year 2025-2026 Batch Onwards		
Course Objectives	To acquaint the students about the marketing framework as a way of discovering and meeting consumer needs.		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Define different quantitative models in solving business problems.	PSO1,PSO2,PSO3, PSO5	K 1
CO 2	Interpret the relationship between mathematical problems and business situations.	PSO2,PSO3,PSO5	K 2
CO 3	Apply the quantitative models in modern business scenarios.	PSO2,PSO3,PSO4, PSO5	K 3
CO 4	Analyse the impact of mathematical applications in real business settings.	PSO1,PSO2,PSO4, PSO5	K 4
CO 5	Evaluate the quantitative knowledge of mathematics and its influence in modern business.	PSO1,PSO3,PSO5	K 5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Algebra: Ratio – Proportion - Arithmetic Progression - Geometric Progression.	18	CO1,CO2,CO3, CO4,CO5	K1,K2,K3,K4, K5
II	Interest: Simple Interest - Compound Interest - Discount on Bills – Annuities - Annuity Certain- Annuity due - Immediate Annuity - Annuity Contingent - Perpetual Annuity - Deferred Annuity - Present Value	18	CO1,CO2,CO3, CO4,CO5	K1,K2,K3,K4, K5
III	Matrix: Definition- Types of Matrices- Matrix Operations- Transpose of a Matrix- Inverse of a Matrix - Solving Simultaneous Equations- Matrix Method- Crammer's rule	18	CO1,CO2,CO3, CO4,CO5	K1,K2,K3,K4, K5
IV	Calculus: Differentiation - Rules- Parametric - Successive Differentiation- Maxima and Minima - Points of Inflexion - Application of Derivatives in Decision-Making (excluding trigonometric functions).	18	CO1,CO2,CO3, CO4,CO5	K1,K2,K3,K4, K5
V	Calculus: Integration- Indefinite and Definite Integration- Integration by Substitution- by parts- Application of Integration in Decision-Making (excluding trigonometric functions).	18	CO1,CO2,CO3, CO4,CO5	K1,K2,K3,K4, K5
Prescribed Books/Textbooks:				
<ol style="list-style-type: none"> 1. Vittal.P.R, Business Mathematics, Margham Publications, 2018. 2. S. K. Sharma, Gurmeet Kaur, Business Mathematics: As Per CBCS Syllabus, Sultan Chand & Sons, 2019. 				
References:				
<ol style="list-style-type: none"> 1. Soni.R.S,Business Mathematics – Sultan Chand & Sons, 2016. 2. Agarwal.B.M, Business Mathematics, Ane Books Pvt. Ltd., 2015. 				
Suggested Reading:				
<ol style="list-style-type: none"> 1. Sancheti.D.C. and Kapoor.V.K, Business Mathematics, Sultan Chand & Sons, 2015. 2. Gary Clendenen, Stanley A. Salzman, Business Mathematics, Pearsons, 2018 3. Jack Cain, Robert A., Carman Emeritus, Mathematics for Business Careers, Prentice Hall, 2017 				
Web Resources:				
<ol style="list-style-type: none"> 1. www.cornerstoneondemad.com 2. www.libguides.reading.ac.uk 3. www.lynda.com 4. www.mhmathematics.com 5. www.quora.com 6. www.udemy.com 				

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments/Quiz	
	Quiz – Quantitative aptitude and Logical reasoning questions	
	Attendance and Class participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	2	3	3	2	2	3	3	3	-	2	K1
CO 2	3	3	3	2	2	3	2	2	-	3	2	-	3	K2
CO 3	3	3	3	2	3	3	2	2	-	3	3	2	3	K3
CO 4	3	3	3	2	3	2	2	2	3	2	-	3	3	K4
CO 5	3	3	3	2	2	1	2	2	2	-	3	-	3	K5
Wt. Avg.	3	3	3	2	2.6	2.4	2	2	2.6	2.7	2.7	2.5	2.8	
	Overall Weighted average (PO) 2.5								Overall Weighted average (PSO) 2.66					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Business Management

Course Code				
Credits		5		
Hours / Cycle		5		
Category	Part III	Core I		Theory / Practical
Semester		I		
Year of Implementation		From the academic year 2025-2026 Batch Onwards		
Course Objective		To impart fundamental knowledge of accounting and introduce the accounting procedure applicable to various forms of organisation		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)	
On completing the course successfully, the student will be able to				
CO 1	Label the concepts of management knowhow in real business strategies	PSO1, PSO2, PSO3, PSO4, PSO5	K1	
CO 2	Understand the management process and to develop fundamental management skills	PSO1, PSO2, PSO3, PSO4, PSO5	K2	
CO 3	Apply the qualitative and quantitative research in real business situation	PSO2, PSO3, PSO4, PSO5	K3	
CO 4	Analyse the management problems and to find out the suitable strategies to overcome it	PSO1, PSO2, PSO3, PSO5	K4	
CO 5	Evaluate the theories and its applicability across the functional areas of business	PSO1, PSO2, PSO3, PSO4, PSO5	K5	

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Management: Meaning –Function- Management as a Science or an Art or Profession – Management and Administration – Contributions by F.W. Taylor, Henry Fayol, Elton Mayo, Peter Drucker.	15	CO1,CO2,C O3,CO4,C O5	K1,K2,K3,K 4,K5
II	Planning: Importance – Process – Limitations - Types of Plans – Objectives – MBO – Policies – Procedures – Strategies – Programmes – Obstacle to Effective Planning – Forecasting – Techniques – Decision Making.	15	CO1,CO2,C O3,CO4,C O5	K1,K2,K3,K 4,K5
III	Organizing: Principles – Organisation structure – Line and Staff – Organisational charts and manuals – Delegation & Decentralization – Span of management - Authority and Responsibility	15	CO1,CO2,C O3,CO4,C O5	K1,K2,K3,K 4,K5
IV	Staffing: Manpower Planning – Recruitment – Sources of Recruitment – Selection - Process– Training – On the job methods – Off the job methods – Promotion.	15	CO1,CO2,C O3,CO4,C O5	K1,K2,K3,K 4,K5
V	Direction: Principles of Direction – Motivation – Theories of Motivation – Maslow, Herzberg, Mc Gregor, Mc Clelland – Theory X, Theory Y, Theory Z - Leadership: Theories – Styles – Communication: Types – Barriers - Control – Coordination.	15	CO1,CO2,C O3,CO4,C O5	K1,K2,K3,K 4,K5
Prescribed Books/Textbooks				
1. C.B.Gupta, Business Management, Sultan Chand & Sons				
References				
2. M. Prasad, Principles and Practice of Management, APH Publishers 3. Robbins, Management, Pearson/Prentice Hall, 2007 4. Armstrong Michael, Handbook of management techniques, Kogan Page Publishers, 2001. 5. P. K. Saxena, Principles of Management: A Modern Approach, Global India Publications, 2009. 6. Dr Neha gangwar & Prof shruthi k bekal, Business management Dr Dibin sekharan, Business management				
Suggested Reading				
1. Koontz & Wehrich, Essentials of Management, Mc GrawHill, 1986. 2. Ivancevich, Management, Mc Graw Hill, 1997.				
Web Resources				
1. www.toppr.com 2. www.aima.in 3. www.studocu.com 4. www.scribd.com				

Course Articulation Matrix															
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level	
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PSO 2	PSO 3	PSO 4	PSO 5		
CO 1	3	3	2	3	2	3	3	3	3	2	3	3	2	K 1	
CO 2	3	3	3	3	2	3	3	3	3	3	3	3	2	K 2	
CO 3	3	3	2	3	2	2	2	2	-	3	3	3	3	K 3	
CO 4	3	3	2	3	2	2	3	3	3	3	3	-	3	K 4	
CO 5	3	3	2	3	2	2	3	3	3	3	3	3	3	K 5	
Wt. Avg.	3	3	2.2	3	2	2.4	2.8	2.8	3	2.8	3	3	2.6		
Overall Weighted average (PO)								2.65		Overall Weighted average (PSO)					2.88

METHOD OF EVALUATION			
Internal Evaluation	Continuous Internal Assessment Test		50 Marks
	Assignments / Quiz		
	Seminars		
	Attendance and Class Participation		
External Evaluation	End Semester Examination		50 Marks
Total			100 Marks

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Financial Accounting-II

Course Code			
Credits	5		
Hours / Cycle	75		
Category	Part III	Core/ Allied / Elective	Theory / Practical
Semester	II		
Year of Implementation	From the academic year 2025-2026 Batch Onwards		
Course Objectives	<ol style="list-style-type: none"> 1. To enable the students to get a comprehensive understanding of financial accounting 2. To make the students know the various methods of maintaining the accounting records in various forms of Business. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Recall and relate the accounting concepts applicable to various businesses	PSO 1,PSO 3, PSO 5	K1
CO 2	Demonstrate the accounting procedure applicable to various businesses	PSO 2,PSO3, PSO 5	K2
CO 3	Apply and make use of the accounting methods in various businesses to provide practical solutions	PSO 1 PSO 2, PSO 3,PSO 5	K3
CO 4	Examine the various business practices applicable modern business scenario.	PSO 2,PSO3, PSO 5	K4
CO 5	Evaluate the various operations of business entities	PSO2, PSO 3, PSO 5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Hire Purchase and Instalment Accounting – Default and Repossession – Hire Purchase Trading Account – Instalment Purchase (Theory only).	15	CO1CO2C O3CO4CO 5	K1,K2,K3,K4,K5
II	Branch Accounts – Debtors system – Profit & Loss account – Stock and Debtors system (Independent branch excluded).	15	CO1CO2C O3CO4CO 5	K1,K2,K3,K4,K5
III	Departmental Accounts – Basis for allocation of expenses – Inter departmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.	15	CO1CO2C O3CO4CO 5	K1,K2,K3,K4,K5
IV	Partnership Accounts – Admission of partner – Retirement of partner - Death of partner.	15	CO1CO2C O3CO4CO 5	K2,K3,K4,K5
V	Dissolution of a partner – Insolvency of a partner (Garner vs. Murray) — Gradual realization of assets and Piecemeal Distribution.	15	CO1CO2C O3CO4CO 5	K1,K2,K3,K4,K5
Prescribed Books/Textbooks				
<ol style="list-style-type: none"> 1. S.P. Jain & K.L. Narang, Financial Accounting, Kalyani Publishers, 2018. 2. Gupta, R.L & Gupta, V.K, Principles and Practice of Accountancy, Sultan Chand & Sons 				
References				
<ol style="list-style-type: none"> 1. R.L Gupta & V. K Gupta, Financial Accounting, Sultan Chand Publishers, 2016. 2. R.L Gupta & Radhaswamy, Advanced Accountancy (Theory, Methods and Application), Sultan Chand, 2009. 				
Suggested Reading				
<ol style="list-style-type: none"> 1. M.C Shukla & T.S Grewal and S. C. Gupta, Advanced Accountancy, Sultan Chand, 2019. 2. S.P Iyengar, Advanced Accountancy, Vikas publishing, 2018. 6. Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Intermediate Accounting, Wiley, 2017 3. Horngren, Introduction to Financial Accounting, Pearson, 2018 				
Web Resources				
www.accountingcoach.com www.accountingstudyguide.com www.futureaccountant.com www.onlinelibrary.wiley.com				

METHOD OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Course Articulation Matrix															
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level	
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PSO 2	PSO 3	PSO 4	PSO 5		
CO 1	3	3	3	-	3	2	3	2	3	-	3	-	2	K 1	
CO 2	2	2	3	-	3	2	2	2	-	3	2	-	2	K 2	
CO 3	3	3	3		3	2	2	2	3	3	3	-	2	K 3	
CO 4	2	2	3	-	3	3	3	2	-	3	3	-	3	K 4	
CO 5	2	2	3	-	3	3	3	2	-	3	3	-	3	K 5	
Wt. Avg.	2.4	2.4	3	-	3	2.4	2.6	2	3	3	2.8	-	2.4		
	Overall Weighted average (PO)							2.54	Overall Weighted average (PSO)					2.8	

Business Mathematics and Statistics - II

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part - III	Allied	Theory
Semester	II		
Year of Implementation	From the academic year 2025-2026 Batch Onwards		
Course Objectives	To impart knowledge on the application of quantitative techniques in business decision making and other related fields		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Show the use of statistical techniques in business decision today.	PSO1,PSO2,PSO3, PSO5	K1
CO 2	Demonstrate the best statistical methods for displaying and summarising business data.	PSO1,PSO2,PSO3	K2
CO 3	Apply proper statistical techniques for business data and evaluate the underlying assumptions of analysis tools.	PSO2,PSO3,PSO4, PSO5	K3
CO 4	Examine business data by applying proper statistical methods and solve a range problems.	PSO1,PSO2,PSO3, PSO5	K4
CO 5	Determine and interpret findings of a statistical study in relation to a business issue.	PSO1,PSO2,PSO3, PSO4,PSO5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Introduction: Measures of Central Value-Mean, Median, Mode – Harmonic Mean –Geometric Mean.	18	CO1,CO2,CO3, CO4,CO5	K1,K2,K3,K4,K5
II	Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation – Variance-Coefficient of Variation –Skewness – Karl Pearson and Bowley's Method.	18	CO1,CO2,CO3, CO4,CO5	K1,K2,K3, K4,K5
III	Correlation: Karl Pearson's Coefficient of Correlation – Probable Error – Standard Error- Rank Correlation - Concurrent Deviation - Regression Analysis- Simple Regression Equations.	18	CO1,CO2,CO3, CO4,CO5	K1,K2,K3, K4,K5
IV	Index Numbers: Simple Aggregates-Weighted Aggregates - Test of Consistency of Index Numbers - Chain Base-Base Shifting-Splicing-Deflating - Family Budget.	18	CO1,CO2,CO3, CO4,CO5	K1,K2,K3, K4,K5
V	Analysis of Time Series: Semi Average method- Moving Average method - Method of Least Squares - Probability-Addition and Multiplication Theorems (Simple Problems).	18	CO1,CO2,CO3, CO4,CO5	K1,K2,K3, K4,K5
Prescribed Books/Textbooks:				
<ol style="list-style-type: none"> 1. Gupta, S.P, Statistical Methods, Sultan Chand & Sons, 2018. 2. Gupta, S.C, Fundamentals of Statistics, Himalaya Publishing House, 2018 				
References :				
<ol style="list-style-type: none"> 1. Sharma, J.K, Fundamentals of Business Statistic's, 2nd edition, Vikas Publishing House Pvt. Ltd., 2014. 2. Robert S. Witte and John S. Witte, Statistics, Ergode books (Richmond, TX, U.S.A) 2016 3. James T. McClave, P. George Benson & Terry T. Sincich, Statistics for Business, Pearson New International Edition, 2015 				
Suggested Reading:				
<ol style="list-style-type: none"> 1. Dhingra, I.C & Gupta, M.P, Lectures in Business Statistics, Sultan Chand and Sons, New Delhi, 2015. 2. Vittal. P.R., Quantitative Techniques, Margham Publications, 2014. 				
Web Resources:				
<ol style="list-style-type: none"> 1. www.icai.org 2. www.india.oup.com 3. www.pearson.com 4. www.researchgate.net 5. www.springer.com 6. www.statlearning.class.stanford.edu 				

Method of Evaluation			
Internal Evaluation	Continuous Internal Assessment Test		50 Marks
	Assignments/Quiz		
	Seminars		
	Class Participation		
External Evaluation	End Semester Examination		50 Marks
Total			100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	3	3	2	2	2	2	2	2	-	3	K1
CO 2	3	2	2	3	3	2	-	-	3	2	3	-	-	K2
CO 3	3	3	2	2	3	3	2	2	-	3	3	3	3	K3
CO 4	3	3	2	3	3	3	2	2	3	3	3	-	3	K4
CO 5	3	3	3	2	3	2	2	2	2	3	3	3	3	K5
Wt. Avg.	3	2.8	2.4	2.6	3	2.4	2	2	2	2.6	2.8	3	3	
	Overall Weighted Average (PO) 2.5								Overall Weighted Average (PSO) 2.68					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Marketing Principles

Course Code			
Credits	5		
Hours / Cycle	5		
Category	Part - III	Core – V	Theory
Semester	III		
Year of Implementation	From the academic year 2025-2026 Batch Onwards		
Course Objectives	To acquaint the students about the marketing framework as a way of discovering and meeting consumer needs.		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Define the concepts of marketing and its importance.	PSO1,PSO2,PSO5	K1
CO 2	Understand of planning & strategies behind the success of any product.	PSO1,PSO2,PSO5	K2
CO 3	Demonstrate the ability to evaluate and critique marketing concepts.	PSO1,PSO2,PSO3, PSO5	K3
CO 4	Analyse the marketing functions of an organisation and understand how it is integral to the success of that organisation.	PSO1,PSO2,PSO3, PSO5	K4
CO 5	Determine the stages involved in the marketing planning process and its application.	PSO1,PSO2,PSO3, PSO4,PSO5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Marketing – Meaning – Concepts of marketing – Importance of Marketing – Marketing mix.	15	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
II	Market Segmentation – Basis for segmenting – Market targeting.	15	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
III	Product – Product differentiation – Product positioning – Branding – Packaging – New Product development – Product life cycle – Distribution channels.	15	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
IV	Pricing – Significance of pricing – factors influencing pricing – Pricing strategies – Promotion – Types of Promotion.	15	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
V	Online marketing – Globalization – Concepts – Impact on Indian markets.	15	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
Prescribed Books/Textbooks :				
<ol style="list-style-type: none"> 1. Rajan Nair.N, Marketing, Sultan Chand & Sons, 2018. 2. .V.S.Ramaswamy and S.Namakumari, Marketing Management, McGraw Hill Education, 2017. 				
References :				
<ol style="list-style-type: none"> 1. Memoria CB & Joshi RI, Principles and Practice of Marketing, Kitab Mahal Publication, 2014. 2. Walker, Marketing Strategy: A Decision - Focused Approach, McGraw Hill Education, 2017. 				
Suggested Reading :				
<ol style="list-style-type: none"> 1. Philip Kotler, Principles of Marketing, Pearson Education, 2018. 				
Web Resources :				
<ol style="list-style-type: none"> 2. https://marketbusinessnws.com 3. https://en.wikiversity.org 4. https://www.studocu.com 				

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	-	3	2	2	2	3	3	-	-	3	K1
CO 2	3	3	3	-	3	1	2	1	3	3	-	-	3	K2
CO 3	3	3	3	1	3	2	2	2	3	3	3	-	3	K3
CO 4	3	3	3	2	3	2	2	1	3	3	3	-	2	K4
CO 5	3	3	3	3	3	3	2	2	3	3	3	2	2	K5,K6
Wt. Avg.	3	3	3	2	3	2	2	1.6	3	3	3	2	2.6	
Overall Weighted average (PO) 2.45									Overall Weighted average (PSO) 2.72					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Corporate Accounting - I

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part - III	Major VI	Theory
Semester	III		
Year of Implementation	From the academic year 2025-2026 Batch Onwards		
Course Objectives	To acquire the ability to apply specific Accounting Standards and legislations to different transactions and events and in preparation and presentation of financial statements of business entities.		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Define the Accounting concepts and to construct the financial statements of a company within the framework of Ind AS.	PSO1, PSO2, PSO3, PSO5	K1
CO 2	Demonstrate the proficiency of basic understanding of a Company, its structure and formation of capital.	PSO1, PSO2, PSO3, PSO5	K2
CO 3	Construct the financial Statements to apply in real world business	PSO1, PSO2, PSO3, PSO4, PSO5	K3
CO 4	Classify the various accounting treatments and its application	PSO1, PSO2, PSO3, PSO4, PSO5	K4
CO 5	Assess and interpret the corporates' financial performance	PSO1, PSO2, PSO3, PSO4, PSO5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Applications of Accounting Standards- AS 1: Disclosure of accounting policies - AS 2: Valuation of Inventories- AS 3 Cash flow statement- AS 10: Property, plant and equipment- AS 11 The effects of changes in foreign exchange rates- AS 12: Accounting for government grants- AS 13: Accounting for Investment- AS 16: Borrowing Cost	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Issue of shares – Forfeiture and Re-issue of shares – Bonus- Redemption of Preference shares – Underwriting of Shares and Debentures.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Company Final Accounts – Forms and Contents – Treatment of Special items - Interest on debentures – Preliminary Expenses – Provision for taxation – Divisible Profits and Payment of Dividends – Transfer to Reserves – Managerial Remuneration.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Profits prior to Incorporation: Calculation of Ratios for appropriation of Expenses – Apportionment of Expenses. Valuation of Goodwill and Shares: Need for Valuation – Methods of Valuation – Valuation of Shares: Methods.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Liquidation of Companies: Introduction – Kinds of Winding Up – Statement of Affairs – Liquidators Final Statement of Accounts.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
Prescribed Books/Textbooks				
<ol style="list-style-type: none"> 1. Jain, S.P & Narang, K.L, Advanced Accounting, Kalyani Publications, 2016. 2. Gupta, R.L & Radhaswamy, M, Advanced Accountancy Volume I, Sultan Chand, New Delhi, 2017. 3. Shukla, M.C & Grewal, T.S. & Gupta, S.C, Advanced Accounts, S.Chand & Co., New Delhi, 2016. 				
References				
<ol style="list-style-type: none"> 1. Maheswari, S.N and Maheswari, S.K, Fundamentals of Corporate Accounting, Vikas Publishing House Pvt., Ltd., Noida, 2019. 2. Reddy, T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai, 2013. 3. Peter Walton, Axel Haller Bernard Raffournier, International Accounting, Thomson Learning, 2003. 4. Steven M. Bragg, Fixed Asset Accounting, Accounting Tools, 2017. 				
Suggested Reading				
<ol style="list-style-type: none"> 1. Maheswari, S.N and Maheswari, S.K, Fundamentals of Corporate Accounting, Vikas Publishing House Pvt., Ltd., Noida, 2019. 2. Peter Walton, Axel Haller Bernard Raffournier, International Accounting, Thomson Learning, 2003. 				
Web Resources				
www.icai.org www.accountingcoach.com www.accountingstudyguide.com www.futureaccountant.com www.education.svtuition.org				

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	PS O1	PS O2	PS O3	PS O4	PS O5	
CO 1	3	2	3	2	3	2	2	2	3	3	2	-	3	K1
CO 2	3	2	3	2	3	2	2	2	3	2	2	-	3	K2
CO 3	3	3	3	3	3	2	2	2	3	3	3	3	3	K3
CO 4	3	3	3	3	3	2	2	2	3	3	3	2	3	K4
CO 5	3	3	3	3	3	2	2	2	3	3	3	3	3	K5
Wt. Avg.	3	2.6	3	2.6	3	2	2	2	3	2.8	2.6	2.7	3	
Overall Mapping of PO								2.5 3	Overall Mapping of PSO				2.82	

COMPUTER APPLICATION IN BUSINESS

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part -III	Core –VII	Practical
Semester	III		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	<ul style="list-style-type: none"> • The course aims to develop practical skills in word processing, presentations, and spreadsheets, enabling students to create, edit, and format professional business documents and presentations while utilizing advanced features like mail merge, templates, and various functions in spreadsheets. • The course focuses on applying software tools to business contexts, such as creating business documents, financial statements, payroll calculations, and analytical reports using spreadsheets, thereby preparing students for business operations and decision-making tasks. 		
CO #	Course Outcome(s)		Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	To apply various terminologies used in the operation of computer systems in a business environment.	PSO1, PSO3, PSO4, PSO5	K1
CO 2	To understand the basic concepts of a word processing package	PSO1, PSO2, PSO3, PSO4, PSO5	K2
CO 3	To identify the basic concepts of electronic spread sheet software in business.	PSO1, PSO3, PSO4, PSO5	K3
CO 4	To analyse and apply the basic concepts of PowerPoint presentation.	PSO1, PSO3, PSO4, PSO5	K4
CO 5	To generate electronic mail for communicating in an automated office for business environment.	PSO1, PSO3, PSO4, PSO5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4, K5
II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4, K5
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4, K5
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4, K5
V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4, K5

Prescribed Books/Textbooks:

1. R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2. Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business -SBPD Publications, UP.
3. Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business ,Mumbai, Maharashtra.
4. Peter Norton, "Introduction to Computers" –Tata McGraw-Hill, Noida.

5. Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.

References:

1. Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication.USA.
2. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.
3. Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.

Suggested Reading:

1. John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
2. Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.

Web Sources :

1. https://www.youtube.com/watch?v=Nv_Nnw01FaU
2. <https://www.udemy.com/course/office-automation-certificate-course/>
3. https://guides.lib.umich.edu/ld.php?content_id=11412285

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	2	3	2	2	2	3	-	3	3	2	K1
CO 2	3	3	3	3	2	3	1	2	3	2	3	3	2	K2
CO 3	3	3	3	3	3	2	2	2	3	-	2	3	2	K3
CO 4	3	3	3	3	3	3	2	2	3	-	3	3	2	K4
CO 5	3	3	3	3	3	2	1	3	3	-	2	3	2	K5
Wt. Avg.	3	3	3	2.8	2.8	2.4	1.6	2.2	3	2	2.6	3	2	
Overall weighted average (PO) 2.6									Overall weighted average (PSO) 2.5					

Business Economics and Operation Research – I

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part -III	Allied – III	Theory
Semester	III		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	To give a comprehensive knowledge of Demand Forecasting, Factors of production, Pricing policy and Pricing methods.		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Develop ideas of the basic characteristics on economy, its potential on natural resources.	PSO1,PSO2, PSO5	K1
CO 2	Understand the economic functions applicable to various markets.	PSO1,PSO2, PSO4	K2
CO 3	Analyse the concepts in economics to give real time solutions.	PSO1,PSO2, PSO5	K3
CO 4	Examine the factors in economics applicable to modern economic scenario	PSO1,PSO2, PSO3,PSO4, PSO5	K4
CO 5	Determine the market operations under different competitive conditions	PSO1,PSO2, PSO3,PSO4, PSO5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Introduction- Definition – Nature – Scope of economics- Basic assumptions of economics- Usefulness of Economics- Micro and Macro Economics.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
II	Supply and Demand: Individual Demand and Supply schedules and the derivation of market demand and supply - Shifts in demand and supply curves - Elasticity of demand and supply.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
III	Factors of production- Land and its characteristics- Labour- Characteristics -Merits and Demerits – Capital – Characteristics and Formation – Law of Returns – Production functions.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
IV	Cost and Production analysis- Cost concepts and classification- Cost Output Relationships.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
V	Pricing decisions- Pricing under perfect competition- Pricing under imperfect competition- Monopoly, Monopolistic competition, Oligopoly, Duopoly- Kinked Demand Curve - Pricing decisions.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
Prescribed Books/Textbooks:				
1.H.L. Ahuja, Business Economics – Micro Economic Analysis, Sultan Chand & Sons -New Delhi, 2017.				
References:				
1. C.M.Chaudhary, Business Economics - RBSA Publishers – Jaipur, 2015.				
2. Mehta,P.L., Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons- New Delhi, 2014.				
3. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia,2014.				
Suggested Reading:				
1. N. Gregory Mankiw, Mark P.Taylor, Andrew Ashwin, Business Economics, AnnabelAinscow, 2016.				
2. Jasvir Singh & R.K.Lekhi, Business Economics, Kalyani Publishers, 2018.				
Web Resources:				
1. www.free.econhelp.com				
2. www.businesseconomics.com				
3. www.edx.org				
4. www.commonsense.org				

Method of Evaluation			
Internal Evaluation	Continuous Internal Assessment Test		50 Marks
	Assignments / Quiz / Ad zap / Open Book test		
	Seminars / Video recording		
	Attendance and class Participation		
External Evaluation	End Semester Examination		50 Marks
Total			100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	2	3	2	2	2	3	3	-	-	3	K1
CO 2	3	3	3	2	3	3	-	-	3	2	-	2	-	K2
CO 3	3	3	3	2	3	3	3	2	3	3	-	-	3	K3
CO 4	3	3	3	2	3	3	3	2	3	3	3	2	3	K4
CO 5	3	3	3	2	3	3		2	3	3	2	2	3	K5
Wt. Avg.	2.6	3	3	2	3	2.8	2.8	2	3	2.8	2.8	2	3	
Overall Weighted average (PO) 2.6									Overall Weighted average (PSO) 2.7					

Weight age for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Advertising Theory & practice - I

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part -III	Allied – III	Theory
Semester	III		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	The objective is to introduce to the students the basic principles of advertising, to enable them to prepare advertisement copy and to check the effectiveness of an advertisement.		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Defining the concepts in advertising	PSO1, PSO2, PSO5	K1
CO 2	Understanding the various modes and methods in advertising	PSO1, PSO2, PSO4, PSO5	K2
CO 3	Construction of appropriate advertising model	PSO1, PSO2, PSO3, PSO4, PSO5	K3, K6
CO 4	Analysing the role of advertisement on consumer behaviour	PSO1, PSO2, PSO 3, PSO4, PSO5	K4
CO 5	Measuring the effectiveness of advertising modes, methods, media and appeal.	PSO1, PSO2, PSO3, PSO4, PSO5	K5

SYLLABUS

UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Advertising: Meaning – Scope Objectives – Importance – Role of advertisement in marketing – Consumer vs. Industry.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	Types of Advertising – Industrial advertising – Institutional advertising – Retail advertising – Rural advertising in India – Role of traditions, culture, music, myths in advertisement	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	Ethics in advertising – Social effects of advertising – Self Regulation	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	Forms of media – Print media – Electronic media – Audio visual outdoor – Internet.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Advertising appeals – Types of appeals – Motives and needs of the buyer Practical: Prepare an ad album Designing an advertisement	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6

Prescribed Books/Textbooks:

- 1.C.N. Sontakki, Advertisement and sales promotion, Kalyani publication, January 2011
- 2.Chris Hackley, Advertising and Promotion, Sage Publication, 2020.

References:

1. N.K. Sahni, Meenu Gupta, Kirandeep Kaur, advertising and sales management, Kalyani publication, 2014
2. S.A Chunawalla, Advertising and Sales promotion management, Himalaya Publishing House, 2015
3. George E. Belch & Michael A Belch, advertising and Promotion: An integrated Marketing – Communications Approach, McGraw-Hill Publication, 2021

Suggested Reading:

1. Basu Garg, Principles of marketing, Kalyani publication, 2020
2. Prerna Ahuja, Ginni Syal, Advertising and Brand Management, Kalyani publication, 2019.

Websites:

1. www.untag-smd.ac.id
2. www.archive.mu.ac.in
3. www.dadun.unav.edu

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	2	3	3	3	3	2	3	3	-	-	3	K1
CO 2	3	3	2	3	3	3	3	2	3	2	-	2	3	K2
CO 3	3	3	2	3	3	3	3	2	3	3	3	3	3	K3
CO 4	3	3	2	3	3	3	3	2	2	3	3	3	2	K4
CO 5	3	3	2	3	3	3	3	2	3	3	3	3	3	K5
Wt. Avg.	3	3	2	3	3	3	3	2	2.8	2.8	3	2.75	2.8	
Overall weighted average (PO) 2.8									Overall weighted average (PSO) 2.8					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Cost Accounting

Course Code			
Credits		5	
Hours / Cycle		6	
Category		Part-III	Core-VIII
Semester		Theory	
Semester		IV	
Year of Implementation		From the academic year 2025-26 Batch onwards	
Course Objectives		<ul style="list-style-type: none"> • Explain the concept and role of cost Accounting in the management of companies. • Define the costs and their impact on value creation in companies. Use accounting methods of Cost calculation. 	
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Enumerate and describe concepts, elements and techniques in cost accounting	PSO1,PSO3, PSO4,PSO5	K1
CO 2	Reconcile Cost and Financial records and distinguish between various cost accounting techniques and cost and financial accounting	PSO2,PSO3, PSO4,PSO5	K2
CO 3	Prepare cost records by applying various cost accounting techniques	PSO1,PSO3, PSO4,PSO5	K3
CO 4	Classify, group and apportion primary and secondary overheads	PSO2,PSO3, PSO4,PSO5	K4
CO 5	Measure value of materials and labour and evaluate incentive methods applied in labour costing	PSO2,PSO3, PSO4,PSO5	K5

SYLLABUS

UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Cost accounting: Nature, Scope and Importance – Relationship of cost and financial accounting – Cost sheet – Tender – Reconciliation of Cost and Financial Records.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
II	Elements of costs - Material – Labour and overheads – Purchases – Pricing of materials LIFO & FIFO methods – Inventory Control – Material Accounting - Labour Cost – Computation and Control – Piece Rate and Time Rate, Wages and Incentive Methods – Taylor, Merrick, Halsey, Rowan.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
III	Direct & Indirect expenses – Overheads classification – Activity Based Concept – Allocation – Apportionment of Overheads - Overhead recovery rate – Under and Over Absorption.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
IV	Unit Costing – Operating Costing – Job Costing – Batch Costing – Contract Costing.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
V	Process Costing – Inter Process Profits – Valuation of Work - in Progress – Normal and Abnormal Loss – By product and Joint Product Accounting.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5

Prescribed Books/Textbooks:

1. S P Jain, K L Narang, Principles and practice of Cost Accounting, Kalyani Publishers, New Delhi, 2015.
2. S P Iyengar, Principles and practice of Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2016

References:

1. M N Arora, Cost accounting- Theory and Practice, Sultan and Chand Sons Ltd, New Delhi, 2016.
2. N K Prasad, Cost Accounting, Vrinda Publications (P) Ltd, New Delhi, 2015.
3. V K Saxena, CD Vashist, Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2015

Suggested Reading:

1. S N Maheswari, Principles of Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2014.
2. Drury, Colin, Management and Cost Accounting, Thomson Learning, 2005

Web Resources:

1. www.accountinglectures.com
2. www.icmai.in
3. www.researchgate.net
4. www.toppr.com 5. www.accountingstudyguide.com

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	3	3	3	2	2	2	-	3	3	3	K1
CO 2	2	3	3	2	3	2	2	2	-	3	2	3	2	K2
CO 3	3	3	3	2	3	1	2	2	2	-	2	3	3	K3
CO 4	2	3	3	2	3	2	2	2	-	2	3	2	3	K4
CO 5	2	3	3	3	3	2	2	2	-	3	2	3	2	K5
Wt. Avg.	2.4	3	3	2.4	3	2	2	2	2	2.7	2.4	2.8	2.6	
Overall weighted average (PO) 2.5									Overall weighted average (PSO) 2.5					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Accounting Package – Tally

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part -III	Core –IX	Practical
Semester	IV		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	<p>To educate students about the usefulness of Tally Software for simplifying accounting methods and procedures.</p> <p>To impart practical training on this software, so that the students could apply its various aspect in their day-to-day business or professional activities.</p>		
CO #	Course Outcome(s)		Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Define the basic of accounts and the usage of tally for accounting purpose.	PSO1,PSO3, PSO4, PSO5	K1
CO 2	Explain the accounting software i.e. Tally ERP 9 is an accounting package which is used for learning to maintain accounts and to reconcile bank accounts in the various organisation.	PSO1,PSO2, PSO3, PSO4, PSO5	K2
CO 3	Experiment with an understanding of how to create a company, create the ledger accounts and enter accounting voucher entries.	PSO1,PSO3, PSO4, PSO5	K3
CO 4	Discover various predefined inventory vouchers to suit the various business requirements and flexibility to create unlimited stock items, use simple to complex conversion units and generate invoices with the required information and dimensions.	PSO1,PSO3, PSO4, PSO5	K4
CO 5	Determine how to prepare and print the financial statement report and Inventory report using tally.	PSO1,PSO3, PSO4, PSO5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Creation of Company, Computerized recording of journal entry – Cash and Bank transactions.	20	CO1, CO3	K1, K3
II	Computerized recording of purchase and sale invoice - Debit/Credit notes delivery note -Purchase Order, Sale Order.	20	CO3 , CO4	K3, K4
III	Computerized practice to prepare final accounts – Trading and Profit & Loss Account, Balance Sheet with minor adjustments.	20	CO1, CO5	K1,K5
IV	Computerized maintenance of stock records – Creation of Stock group – Stock category – Stock item and Preparation of Stock Register.	20	CO4, CO5	K4, K5
V	Computerized assistance to prepare Bank Reconciliation Statement.	10	CO2, CO5	K2, K5
Prescribed Books/Textbooks:				
1. Namarata Agrawal, Financial Accounting on Computers using Tally, 2019.				
References:				
1. Gupta,R.L & Gupta,V.K.Principles and Practice of Accountancy, Sultan Chand & Sons Tally ERP 9 Training guide- 4 th revised& updated edition, Ashok K. Nadhani,2018				
2. Sanjay Satpathy, Tally.erp 9 Advanced Usages, 2018				
Suggested Reading:				
1. R.L.Gupta & Radhaswamy, Financial Accounting, Sultan Chand,2018.				
2. Computerized Accounting System Using Tally, ERP 9 Paperback - Manoj Bansal, Ajay Sharma2018.				
Web Resources:				
1. www.accountingcoach.com				
2. www.accountingstudyguide.com				
3. www.tallytraining.in				
4. www.udemy.com				
5. www.izito.co.in				

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	-	3	2	2	2	3	-	3	3	2	K1
CO 2	3	3	3	3	2	3	1	2	3	2	3	3	2	K2
CO 3	3	3	3	3	3	2	2	2	3	-	2	3	2	K3
CO 4	3	3	3	3	3	3	2	2	3	-	3	3	2	K4
CO 5	3	3	3	3	3	2	1	3	3	-	2	3	2	K5
Wt. Avg.	3	3	3	2.4	2.8	2.4	1.6	2.2	3	2	2.6	3	2	
Overall weighted average (PO) 2.5									Overall weighted average (PSO) 2.5					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Corporate Accounting – II

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part-III	Core X	Theory
Semester	IV		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	<ul style="list-style-type: none"> • To acquire the ability to apply specific Accounting Standards and legislations to different transactions and events and in preparation and presentation of financial statements of business entities • To understand and apply financial reporting and regulatory requirements of Banking Companies and NBFC'S 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Remember and recall basic concepts in corporate accounting.	PSO1, PSO2, PSO3	K1
CO 2	Understand and demonstrate accounting principles applicable to various corporate organisations.	PSO1, PSO2, PSO3, PSO5	K2
CO 3	Apply and construct the financial statements using information technology tools of different forms of companies.	PSO1, PSO2, PSO3, PSO4	K3
CO 4	Analyse financial data for decision making in a corporate context.	PSO1, PSO2, PSO3, PSO5	K4
CO 5	Evaluate and estimate the financial performance of corporates.	PSO2, PSO3, PSO4, PSO5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Application of Accounting Standards: AS 4 Contingencies and Events Occurring after the Balance sheet date – AS Net Profit or Loss for the period, prior period items and changes in Accounting Policies - AS 7 Construction contracts – AS 9 Revenue Recognition – AS 14 Accounting for Amalgamations - AS Segment Reporting – AS 18 Related Party Disclosures – AS 19 Leases – AS 20 Earnings per share – AS 22 Accounting for Taxes on Income – AS 24 Discontinuing Operations – AS Intangible Assets – AS 29 Provisions, Contingent liabilities and contingent assets.	15	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5
II	Insurance Company Accounts – Life Insurance and General Insurance: Accounting Principles for preparation of Financial Statements – Preparation of Financial Statements.	15	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5
III	Banking Company Accounts – Preparation of Profit and Loss account and Balance Sheet – Guidelines of RBI for the preparation of Profit and Loss account and Balance Sheet – Rebate on Bills Discounted/Unexpired Discount.	15	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5
IV	Alteration of Share Capital – Internal Reconstruction - Amalgamation, Absorptions and External Reconstruction – Purchase and Merger	15	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5
V	Holding Companies – Preparation of Profit and Loss account and Consolidated Balance Sheet.	15	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5
Prescribed Books/Textbooks				
<ol style="list-style-type: none"> 1. Gupta, R.L & Radhaswamy, M, Advanced Accountancy Volume II, Sultan Chand & Sons, New Delhi, 2017. 2. Jain, S.P & Narang, N.L, Advanced Accounting, Kalyani Publications, 2017. 3. Shukla and Grewal, Advanced Accounting, Vikas Publishing house, 2018. 				
References				
<ol style="list-style-type: none"> 1. S.N. Maheswari, Advanced Accountancy, Sultan Chand & Sons, 2018. 2. Reddy, T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai, 2016. 3. Goyal, Bhushan Kumar, Corporate Accounting, Taxmann, New Delhi, 2016. 				
Suggested Reading				
<ol style="list-style-type: none"> 1. Peter Walton, Axel Haller Bernard Raffournier, International Accounting, Thomson Learning, 2003, 2017 2. Steven M. Bragg, Fixed Asset Accounting, Accounting Tools, 2017. 				
Web Resources				
<ol style="list-style-type: none"> 1. www.accountingcoach.com 2. www.accountingstudyguide.com 3. www.futureaccountant.com 4. www.education.svtuition.org 				

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	2	2	2	2	2	3	3	3	-	-	K1
CO 2	3	3	3	-	2	2	3	2	3	3	3	-	2	K2
CO 3	3	3	3	3	3	3	2	-	3	3	3	3	-	K3
CO 4	3	3	3	2	3	3	3	2	3	3	3	-	2	K4
CO 5	3	3	3	-	3	3	2	2	-	2	3	2	2	K5
Wt. Avg.	3	3	3	2.3	2.6	2.6	2.4	2	3	2.8	3	2.8	2	
Overall weighted average (PO) 2.6									Overall weighted average (PSO) 2.7					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Business Economics and Operation Research – II

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part	Core	Theory
Semester	IV		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	To impart knowledge on the application of Operations Research Techniques in business decision making and other related fields.		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Define the application of operations research tools in business decision of various sector.	PSO1,PSO2, PSO3,PSO5	K1
CO 2	Understand the optimization techniques using OR tools in business decision today.	PSO1,PSO2, PSO3, PSO5	K2
CO 3	Identify the probabilistic and deterministic models that are needed to solve decision making problems in business.	PSO1,PSO2, PSO3, PSO5	K3
CO 4	Apply the concepts and formulate operations research models that help students in solving real world business problems.	PSO2,PSO3, PSO4,PSO5	K4
CO 5	Evaluate the different types of decision-making environments and the appropriate decision making approaches and tools to be used in business issue.	PSO1,PSO2, PSO3, PSO5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Definitions of Operations Research- Characteristics- Necessity of Operations Research in Industry- Scope- Operations Research and decision making- Difficulties in Operations Research- Limitations of Operations Research	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
II	Linear Programming: Introduction – Linear Programming Problems (LPP) – Graphical – Simplex Method (Simple Problems only).	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
III	Game Theory: Decision Making- Conditions of Certainty- Uncertainty- Two persons zero sum game with saddle point- Matrix reductions by dominance - Two Person zero sum game without saddle point- Mixed strategies-Graphical method.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
IV	Transportation: Introduction – Basic feasible solution- North West Corner Rule- Least Cost Method-VAM - Optimality Test – MODI Method.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
V	Assignment Problems	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
Prescribed Books/Textbooks:				
<ol style="list-style-type: none"> 1. R. Panneerselvam, Operations Research, PHI Learning Pvt. Ltd., 2009. 2. Gurusamy, S, Elements of Operations Research, Vijay Nicole Imprints, Chennai, 2015. 				
References:				
<ol style="list-style-type: none"> 1. Gupta, P.K & Gupta, S.P, Quantitative Techniques & Operations Research, Sultan Chand and Sons, New Delhi, 2014. 2. J.K. Sharma, Operations Research: Theory and Applications, 6th Editon, Trinity press, 2017. 3. Hamdy A. Taha, Operations Research: An Introduction, Pearson, 2019. 				
Suggested Reading:				
<ol style="list-style-type: none"> 1. Shridhara K. Bhat, Operations Research, Himalayan Publishing House, Mumbai, 2015. 2. E.B. Bajalinov, Linear Fractional Programming Theory, Methods, Applications and Software, Springer Science + business Media, B.V, 2016. 				
Web Resources:				
<ol style="list-style-type: none"> 1. www.learnaboutor.co.u 2. www.theorsociety.com 3. www.orcomplete.com 4. www.orsi.in 				

Method of Evaluation			
Internal Evaluation	Continuous Internal Assessment Test		50 Marks
	Assignments / Quiz / Ad zap / Open Book test		
	Seminars / Video recording		
	Attendance and class Participation		
External Evaluation	End Semester Examination		50 Marks
Total			100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	2	3	2	2	2	3	3	2	-	3	K1
CO 2	3	3	3	2	3	2	1	2	3	3	3	-	2	K2
CO 3	3	3	3	3	2	3	3	3	3	3	3	-	3	K3
CO 4	3	3	3	2	3	2	3	2	-	3	3	2	3	K4
CO 5	3	3	3	2	3	2	3	3	2	3	3	-	3	K5
Wt. Avg.	3	3	3	2.2	2.8	2.2	2.4	2.4	2.75	3	2.8	2	2.8	
Overall weighted average (PO) 2.6									Overall weighted average (PSO) 2.7					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Advertising Theory & practice – II

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part	Core	Theory
Semester	III		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	The objective is to introduce to the students the basic principles of advertising, to enable them to prepare advertisement copy and to check the effectiveness of an advertisement		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Understanding various concepts related to advertising.	PSO1, PSO2, PSO5	K1, K6
CO 2	Illustrating various advertisements through various media	PSO1, PSO2, PSO4, PSO5	K2, K6
CO 3	Constructing a good advertisement agency.	PSO1, PSO2, PSO3, PSO4, PSO5	K3, K6
CO 4	Analysing the designing a good advertisement model.	PSO1, PSO2, PSO 3, PSO4, PSO5	K4, K6
CO 5	Evaluating and interpreting the strategies for an efficient advertisement agency	PSO1, PSO2, PSO3, PSO4, PSO5	K5, K6

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Advertising agency – Need – Structure – Function – Agency Client Relationship	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
II	Advertisement copy – Headlines – Slogan – Types of copy – Visualization and Layout.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
III	Ad Campaign – Process – Media Lanning and Selection – Media Scheduling – Ad Budget – Need – Types – Process.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
IV	Ad Research – Process – Preparation of Questionnaire.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
V	Evaluation Ad Effectiveness – Objectives – Techniques – Pretest – Post Test – Practical Ad Research	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5, K6
Prescribed Books/Textbooks:				
1. S.R. Davar, Advertising and Salesmanship, Vikas Publishing House, New Delhi, 16 th edition, 2020				
References :				
1. David Ogilivy, Confessions on Advertisement man, South Bank Publication, Harpenten, 2011				
2. Robert, Copy writers' handbook, St Martin's Giffin Publishing group, Mac Millan Publishers, Printed at New Delhi, 2020				
3. Peter Barry, Advertisement concept book, Thames and Hudson, USA, Printed in New Delhi, 2012				
Suggested Reading:				
1. Claude C Hopkins, Scientific Advertisement, Filiquarian Publishing, USA, 2007				
2. John Steel, Truth, Lies in Advertisement, John Wiley and Sons Publications, New Jersey, USA, 1998				
Web Resources:				
1. www.untag-smd.ac.id				
2. www.archive.mu.ac.in				
3. www.dadun.unav.edu				

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	2	3	3	3	3	2	3	3	-	3	3	K1
CO 2	3	3	2	3	3	3	3	2	3	2	-	2	3	K2
CO 3	3	3	2	3	3	3	3	2	3	3	3	3	3	K3
CO 4	3	3	2	3	3	3	3	2	2	3	3	3	2	K4
CO 5	3	3	2	3	3	3	3	2	3	3	3	3	3	K5
Wt. Avg.	3	3	2	3	3	3	3	2	2.8	2.8	1.8	2.8	2.8	
Overall weighted average (PO) 2.8									Overall weighted average (PSO) 2.6					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Course Code			
Credits	4		
Hours / Cycle	6		
Category	Part	Core -XI	Theory
Semester	V		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	To emphasize how management accounting is an essential tool of management in planning, controlling and decision making.		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Define the management accounting concepts and techniques of financial analysis.	PSO1,PSO2, PSO3,PSO5	K1
CO 2	Classify the various tools and techniques of management accounting for business firms	PSO1,PSO2, PSO3,PSO4, PSO5	K2
CO 3	Construct the statements of movement of cash and equivalent to cash of a firm	PSO1,PSO2, PSO3,PSO5	K3
CO 4	Analyse the financial statement by applying management accounting tools and techniques.	PSO1,PSO2, PSO3,PSO4, PSO5	K4
CO 5	Explain the role of management accounting in preparation of various planning and control.	PSO1,PSO2, PSO3,PSO4, PSO5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Management accounting – Definition – Nature and Scope – Limitations – Financial statement analysis – Techniques of financial analysis – Comparative statement.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
II	Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios - Liquidity – Activity/ Turnover – Solvency – Profitability – Calculation for Balance sheet.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
III	Fund flow analysis – Meaning – Utility – Limitations – Preparation of fund flow statement – Cash flow analysis – Meaning – Utility – Limitations – Preparation of cash flow statement – Difference between cash flow and fund flow analysis.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
IV	Cost – Volume – Profit Analysis – Meaning – Break-Even - Point – Marginal Costing – Decisions involving alternative choice.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
V	Budgetary Control – Meaning – Advantages – Limitations – Classification and Types of Budgets – Zero Base Budget.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5

Prescribed Books/Textbooks:

1. Management Accounting-M. Y. Khan & P. K. Jain.2018

References:

2. S. N. Maheshwari, Suneel Maheshwari, Sharad K. Maheshwari, A Text book of Accounting for Management, Vikas Publication, 2018.
3. Ravi M. Kishore, Cost and Management Accounting, Taxmann's Publication, 2018.
4. CA Sachin Gupta, Cost and Management Accounting, Taxmann's Publication, 2018.

Suggested Reading:

1. M. Y. Khan & P. K. Jain, Management Accounting, Tata Mc Graw Hill Education, 2017.
2. V. K. Saxena & C. D. Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, 2015.

Web Resources:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Course Articulation Matrix															
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level	
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5		
CO 1	3	3	3	3	3	3	-	-	3	3	3	-	3	K1	
CO 2	3	3	3	3	3	3	1	2	3	3	-	2	3	K2	
CO 3	3	3	3	3	3	3	-	2	3	3	3	-	2	K3	
CO 4	3	3	3	3	3	3	1	2	3	3	3	2	3	K4	
CO 5	3	3	3	3	3	3	1	2	3	3	3	2	2	K5	
Wt. Avg.	3	3	3	3	3	3	1	2	3	3	3	2	2.6		
Overall weighted average (PO) 2.6									Overall weighted average (POS) 2.7						

Weight age for Correlation			
Research	$0 \leq C \leq 5\%$	No correlation	-
	$5\% < C \leq 40\%$	Low / Slight	1
	$40\% < C < 60\%$	Moderate	2
	$60\% \leq C < 100\%$	Substantial / High	3

Research Methodology

Course Code			
Credits	4		
Hours / Cycle	6		
Category	Part III	Core-XII	Theory
Semester	V		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	To impart knowledge on research concepts, sampling techniques, collection of data, data analysis and interpretation to draft research report.		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Define the fundamental research concepts	PSO1, PSO2, PSO5	K1
CO 2	Understand and explain the various paradigms in research	PSO1, PSO2, PSO3, PSO4, PSO5	K2
CO 3	Apply the various research approaches in real time research	PSO1, PSO2, PSO4, PSO5	K3
CO 4	Examine appropriate research designs and methodologies to infer specific research outcomes	PSO1, PSO2, PSO3, PSO4, PSO5	K4
CO 5	Determine the business research methods and interpret the findings	PSO 1, PSO 2, PSO 3	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Research: Meaning and purpose – essentials of scientific method – limitations in social and behavioural research – types of research: explanatory, pure, applied, analytical, descriptive, historical, experimental, survey, case study	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
II	Business research design: steps in business research – selection and formulation of a research problem – review of previous research – scope of the study – setting up of objectives – definition of concepts – formulation of hypothesis and research questions – preparation of research design	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
III	Formulation of hypothesis: meaning of hypothesis – types of hypothesis – sources of hypothesis – sampling techniques: sampling theory – sampling error and data collection error – sample size – sampling methods – sample unit and sample size	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
IV	Principles and methods of collection of data: primary and secondary data-observation – interview – questionnaire – telephone interviews – construction of interview schedule and questionnaire – scales –checklist, pretest, pilot study – reliability testing and validating a questionnaire – attitude measurement – methods of scale construction – multidimensional scaling	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
V	Processing and analysis of data: tabulation- data processing through computers – report writing – types of reports – contents of a report – steps in drafting a report.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
Prescribed Books/Textbooks:				
<ol style="list-style-type: none"> 1. William C Emory, Business Research Methods, R D Irwin Inc.,2012 2. Robert G Murdrick, Business Research: Concepts and Practice, International Text Book Company,2010 				
References:				
<ol style="list-style-type: none"> 1. Claus Moser & Graham Kalton, survey Methods in Social Investigation, Gower Publishing Co.,2010 2. David Kaplan, The Sage Hand Book of Quantitative Methodology, Sage Publications,2012 3. Anderson J Berry H D & Poole M, Thesis and Assignment Writing, Wiley Eastern Limited,2011 				
Suggested Reading:				PHI
<ol style="list-style-type: none"> 1. Taylor et.al. Research Methodology: A guide for researchers in management and social sciences, Learning.2012 2. Research Methods for Managers: A skill Building Approach, John Wiley and Sons.,2012 				
Web Resources :				
<ol style="list-style-type: none"> 1. www.libguides.riphah.edu.pk 2. www.managementhelp.org 3. www.skillsyouneed.com 				

Method of Evaluation			
Internal Evaluation	Continuous Internal Assessment Test		50 Marks
	Assignments / Quiz / Ad zap / Open Book test		
	Seminars / Video recording		
	Attendance and class Participation		
External Evaluation	End Semester Examination		50 Marks
Total			100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	2	2	3	-	3	1	2	2	3	2	-	-	3	K1
CO 2	3	3	3	3	3	3	2	2	3	2	3	2	2	K2
CO 3	2	3	3	2	3	2	3	3	2	3	-	3	3	K3
CO 4	3	3	3	3	3	3	3	3	3	2	2	3	3	K4
CO 5	3	2	2	2	2	2	-	-	3	3	3	-	-	K5
Wt. Avg.	2.6	2.6	2.8	2.5	2.8	2.2	2.5	2.5	2.8	2.4	2.6	2.6	2.75	
Overall weighted average (PO) 2.5									Overall weighted average (PSO) 2.6					

Weight age for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Income Tax

Course Code			
Credits	4		
Hours / Cycle	6		
Category	Part III	Core-XIII	Theory
Semester	V		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	<ul style="list-style-type: none"> • Describe how the provisions in the Income Tax Law can be used for tax planning. • Explain different types of income and their tax liability. • State the use of deduction of expenses to reduce the taxable income. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Define and choose the various deductions to reduce the taxable income.	PSO1, PSO2, PSO3, PSO5	K1
CO 2	Explain and show the different types of incomes and their taxability, expenses and their deductibility.	PSO1, PSO2, PSO3, PSO5	K2
CO 3	Apply and make use of the knowledge of basic concepts in real life situations.	PSO1, PSO2, PSO3, PSO4, PSO5	K3
CO 4	Analyse and compare the relevant provisions and compute total income of Individuals, Companies and Firm.	PSO1, PSO2, PSO3, PSO4, PSO5	K4
CO 5	Choose and adapt the tax administration and related provisions.	PSO1, PSO2, PSO3, PSO4, PSO5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Introduction to tax – basic concepts – residential status of individuals – agricultural income.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
II	Salary income: Definition – characteristics of salary – computation of salary income u/s17(1) – annual accretion – allowance- perquisites- profits in lieu of salary – deductions u/s 16 Income from house property: meaning – annual value – deduction from annual value.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
III	Profits and gains from business and profession: computation – allowable and disallowable expenses General deductions – principles – provisions relating to depreciation.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
IV	Capital gains: Definition of capital assets – long term and short term – transfers – cost of acquisition cost of improvement – exempted capital gains	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
V	Income from other sources – computation – grossing up – deductions and other relevant provisions. Deductions – u/s 80. 80CCC, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA(theory only)	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
Prescribed Books/Textbooks:				
1. Gaur and Narang, Income tax Law and Practice, Kalyani Publishers, 2023.				
References :				
2. Vinod Singhania, Direct Taxes Law and Practices, Taxman Publication, New Delhi, 2023.				
3. Mehrotha, Income tax Law and Accounts, Sahitya Bhawan Publication, Agra, 2023.				
4. T N Manoharan hand book on Income Tax, Snow white Publication (P) Ltd. 2023.				
Suggested Reading :				
1. Bhagwati Prasad, Income tax Law and Practice, Wishwa Prakashan Publications, New Delhi, 2023				
Web Resources :				
2. www.incometaxindia.gov.in				
3. www.incometaxindiaefiling.gov.in				
4. www.onlineservices.tin.egov-				
5. nsdl.com www.cleartax.in				

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	2	3	2	2	2	3	3	3	-	3	K1
CO 2	3	3	3	2	3	2	2	2	3	3	3	-	3	K2
CO 3	3	3	3	2	3	2	2	2	3	3	3	2	3	K3
CO 4	3	3	3	2	3	2	2	2	3	3	3	2	3	K4
CO 5	3	3	3	2	3	2	2	2	3	3	3	2	3	K5
Wt. Avg.	3	3	3	2	3	2	2	2	3	3	3	2	3	
Overall weighted average (PO) 2.5									Overall weighted average (PSO) 2.8					

Weight age for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

BANKING AND INSURANCE

Course Code			
Credits	5		
Hours / Cycle	90		
Category	Part –III	Core –XIV	Theory
Semester	V		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	<ul style="list-style-type: none"> • Familiarise the students to basic of Banking and Insurance. • Enrich their knowledge on key areas relating to management of insurance products and services. • Enable the students to acquire skills necessary to successfully carve a career in banking and insurance services. • To know the working of insurance and banking company role in the Indian economy. 		
CO #	Course Outcome(s)		Bloom’s Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Describe the basic concepts and theories that explain the function and evolution of banking and insurance	PSO1,PSO3, PSO4, PSO5	K1
CO 2	Demonstrate insight into the properties and role of money in banking and covering both life and general insurance.	PSO1,PSO2, PSO3, PSO4, PSO5	K2
CO 3	Examine the operations of modern banking and insurance as influenced by different market structures, regulatory regimes and degree of international openness.	PSO1,PSO3, PSO4, PSO5	K3
CO 4	Understand the basic principles of Insurance and Exploring Banking Services and Digital Banking	PSO1,PSO3, PSO4, PSO5	K4
CO 5	Process the operation of banking and Insurance Law in a practical context.	PSO1,PSO3, PSO4, PSO5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Origin of banks-classification-definition-types of banking system- banking structure-RBI-Commercial Banks-Co-operative banks- RRB	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Private sector banks and foreign banks-role-services-credit cards-debit card-ATM-Electronic mail accounting-Tele transfer-E-Banking	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Introduction – Historical background Basic concepts and terminology – Types of insurance – Functions and scope of the various types of insurance – Major principles of insurance.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Insurance Market structures – Types of insurance companies – GIC & LIC, Role of IRDA. Insurance Products – Life Assurance, Annuity Health and Liability Insurance.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Insurance Products – Life Assurance Term, Whole Life Annuities and Endowment – General Insurance Products– Health Insurance – Liability Insurance including Workmen's compensation insurance – The main products found presently in the Indian Insurance market.	18	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5

Prescribed Books/Textbooks:

1. Sundaram, Varshney, Banking and Financial System, Sultan Chand & Sons, NewDelhi, 2019
2. S.N.Maheshwari, Theory and Practice of Banking, Kalyani Publishers, 2014
3. Radhaswamy, Vasudevan.S.V., A text book of banking, S.Chand & Co. Ltd, NewDelhi,2004
4. Julia Hoyoakel & Bill Weiper, Insurance, All India Publishers and distributors, 2002
5. Anand Ganguly, Insurance Management, Pustak Mahal Publishers, 2004
6. George K Rejda, Principles of Risk Management and Insuracne, Pearson education Ltd, 2019.

Suggested Reading:

1. M.L.Tannon, Banking Law and Practice in India, Thacker Co. Ltd, Mumbai,2004
2. Hooman Estelami, Marketing Financial services, Dog ear Publishing
3. ICFAI Publications, Insurance Law and Regulation
4. ICFAI Publications, Group and Health Insurance
5. ICFAI Publications, Insurance Industry Emerging

Web Sources :

<http://www.allbankingsolutions.com>

<https://www.ipbindia.com>

<https://financialservices.gov.in>

<https://www.ibef.org>

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	3	3	2	2	2	3	-	3	3	2	K1
CO 2	3	3	3	3	2	3	1	2	3	2	3	3	2	K2
CO 3	3	3	3	3	3	2	2	2	3	-	2	3	2	K3
CO 4	3	3	3	3	3	3	2	2	3	-	3	3	2	K4
CO 5	3	3	3	3	3	2	1	3	3	-	2	3	2	K5
Wt. Avg.	3	3	3	3	2.8	2.4	1.6	2.2	3	2	2.6	3	2	
Overall weighted average (PO) 2.6									Overall weighted average (PSO) 2.5					

DATA ANALYSIS USING SPSS

Course Code			
Credits	5		
Hours / Cycle	30/6		
Category	Part -IV	Computer Training	Practical
Semester	V		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	<ul style="list-style-type: none"> • To understand the concept of Research • To understand the Hypothesis and Testing procedure. • To acquire the knowledge of Sampling and Data Collection. • Able to analyse the data collected through SPSS. • To acquire knowledge on drafting a research report. 		
CO #	Course Outcome(s)		Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Students will be well versed with the various techniques to be used for studying research data.	PSO1, PSO3, PSO4, PSO5	K1
CO 2	Successfully deploy statistical tools using software.	PSO1, PSO2, PSO3, PSO4, PSO5	K2
CO 3	Understanding the sampling techniques and summarising the results.	PSO1, PSO2, PSO3, PSO4, PSO5	K3
CO 4	Identifying and testing the study variables using SPSS.	PSO1, PSO3, PSO4, PSO5	K4
CO 5	Development of data interpretation skills.	PSO1, PSO3, PSO4, PSO5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Introduction to SPSS: Data Handling: Data Entering – Variable View – Data View. Data Menu: Insert Variable – Insert Case – Goto Case – Sort Cases – Split File – Select Cases.	6	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
II	Transform Menu: Computer – Count – Recode – Automatic Recode – Categorize Variables Univariable: Frequency.	6	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
III	Charts and Diagrams: Bar Diagrams- Pie Diagrams and Histogram- Charts - Types	6	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
IV	Descriptive Statistics: Mean – Median – Mode –Standard deviation – Variance – Kurtosis – Skewness.	6	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
V	Compare Mean: Single Sample T Test – Independent Sample T Test – Paired Sample T Test – ANOVA.	6	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5

Prescribed Books/Textbooks:

1. G.R. Kothari, Research Methodology & Techniques, Wiley Eastern, 2022
2. Ferser, Research Methods in Economics & Business, Verdo MacMillan, 2016
3. R.K Dwiredi, Research Methods in Behavioural Services, MacMillan
4. John W. Best & James V. Khan, Research in Education, Prentice Hall of India.
5. A.N Sadhu & Amarjit Singh, Research Methodology in Social Sciences, Himalaya Publishing House.

References:

1. Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication.USA.
2. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.
3. Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4. John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5. Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.

Suggested Reading:

1. William Giles Campbell, Form & Style in Thesis Writing, Houghton Mifflin Company, 2019 (Latest Edition)
2. LokeshKoul, Methodology of Educational Research, Vikas Publishing House Pvt. Ltd.
3. O.R.Krishna Swami, Methodology of Research in Social Sciences, Mumbai, Himalaya Publications, 2010
4. Alistall, Doing Statistics with SPSS, Saga Publication, New Delhi, 2002

Web Sources :

1. <https://guides.nyu.edu/spss>
2. <https://www.youtube.com/watch?v=TZPyOJ8tFcl>
3. <https://researchcommons.library.ubc.ca/introduction-to-spss-for-statistical-analysis/>

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Course Articulation Matrix															
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level	
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5		
CO 1	3	3	3	2	3	2	2	2	3	-	3	3	2	K1	
CO 2	3	3	3	3	2	3	1	2	3	2	3	3	2	K2	
CO 3	3	3	3	3	3	2	2	2	3	-	2	3	2	K3	
CO 4	3	3	3	3	2	3	1	2	3	2	3	3	2	K2	
CO 5	3	3	3	3	3	2	2	2	3	-	2	3	2	K3	
Wt. Avg.	3	3	3	2.8	2.6	2.4	1.6	2	3	2	2.7	3	2		
Overall weighted average (PO) 2.6									Overall weighted average (PSO) 2.5						

Business Communication

Course Code			
Credits	3		
Hours / Cycle	4		
Category	Part -IV	Core (b) Skill based General Elective	Theory
Semester	V		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	To develop the skills of a student in all dimensions of communication		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Choose to effective ways of communication	-	K1
CO 2	Demonstrate the efficient communication skills both written and oral	-	K2
CO 3	Develop and apply basic communication skills in real life.	-	K3
CO 4	Discover the barriers to communication and overcoming it.	-	K4
CO 5	Interpret the various organisational goals and select efficient way to communicate.	-	K5

SYLLABUS

UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Basic communication model- Process of communication- Levels of communication Types of communication: Personal- Interpersonal- Intrapersonal	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
II	Public Speaking – Presentation	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
III	Business Letters- Recent trends in communication	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
IV	Interview- Group Discussion	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
V	Report writing – Objectives of a report – Kinds of Reports – Long format report – Shortformat report	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5

Prescribed Books/Textbooks:

1. K.K. Sinha - Business Communication Galgotia Publishing Co,2017
2. Mary Munter-Business Communication Strategy & Skill, Prentice Hall,2016
3. ICMR –Business Communication Text Book, ICMR Publications,2014
4. Khanna, P. Effective Business Communication. Vikas Publishing, 2010

References:

1. K.K. Sinha - Business Communication Galgotia Publishing CO, 2015
2. R.K. Madhukar - Business Communication & Customer relations Vikas Publishing House, 2016
3. Mary Munter-Business Communication Strategy & Skill, Prentice Hall.2016

Suggested Reading:

1. K.K. Sinha - Business Communication Galgotia Publishing Co,2011
2. Khanna, P. Effective Business Communication. Vikas Publishing.,2018

Web Resources:

1. www.pearson.com
2. www.researchgate.net
3. www.springer.com

Method of Evaluation			
Internal Evaluation	Continuous Internal Assessment Test		50 Marks
	Assignments / Quiz / Ad zap / Open Book test		
	Seminars / Video recording		
	Attendance and class Participation		
External Evaluation	End Semester Examination		50 Marks
Total			100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	2	2	3	3	3	-	-	-	-	-	K1
CO 2	3	3	3	1	-	-	2	1	-	-	-	-	-	K2
CO 3	3	3	3	3	2	3	2	3	-	-	-	-	-	K3
CO 4	3	3	3	-	-	-	2	3	-	-	-	-	-	K4
CO 5	3	3	3	2	3	3	3	1	-	-	-	-	-	K5
Wt. Avg.	3	3	3	2	2.3	3	2.4	2.2	-	-	-	-	-	
Overall weighted average (PO) 2.6														

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Auditing

Course Code			
Credits	4		
Hours / Cycle	6		
Category	Part-III	Core –XV	Theory
Semester	VI		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	Enlighten the students on the various aspects of audit of business accounts.		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Describe auditing standards and procedures.	PSO1,PSO2, PSO5	K1
CO 2	Demonstrate knowledge of the conceptual and legal framework of financial statement audit.	PSO1,PSO2, PSO3,PSO5	K2
CO 3	Identify the steps involved in a financial statement audit.	PSO1,PSO2, PSO3,PSO5	K3
CO 4	Evaluate the internal audit and external audit procedures.	PSO1,PSO2, PSO4,PSO5	K4
CO 5	Determine the audit in depth for various financial statements.	PSO1,PSO2, PSO4,PSO5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Introduction – Objects of audit – Types of audit – internal control – internal check	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
II	Vouching of cash transaction, trading transactions and impersonal ledger	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
III	Verification and valuation of assets and liabilities, Depreciation.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
IV	<p>Internal audit: Concept of internal audit – Statues on the role of internal audit – Companies Audit (Report) Rules, Internal audit and audit committees</p> <p>Tools and techniques of audit: Statistical sampling – pattern investigation- verification- physical count – flow charting – questionnaire – survey.</p> <p>Execution of audit: Selection of personnel – training- routine checks- preliminary survey –testing of samples – flow charting and learning about system audited – ensuring audit trail</p> <p>Documentation: Data evidencing- audit enquires – eliciting replies – discussions- empathy – finalising audit points – discussion of reports.</p> <p>Reporting: Mode of reporting – level of reporting – communication and follow up</p> <p>Inter personal relations in audit</p>	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
V	Auditing in depth - Management audit-Operational audit-Efficiency cum performance audit-Valuefor money audit - System based audit	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5

Prescribed Books/Textbooks:

1 B.N. Tandon, Practical Auditing, S.Chand Company Ltd., New Delhi. 2004

References:

- 1 Dinkar Parare, Auditing, Perason Education India, New Delhi, 2005
- 2 Kamal K Gupta, Contemporary Auditing, Tata McGraw Hill Publications Ltd., 2005
- 3 T R Sharma, Auditing, Sahitya Bhawan Publications, New Delhi, 2004

Suggested Reading:

- 1 R.G.Saxena & Mrs N.Padmalata, Auditing, Himalaya Publishing House., 2018
- 2 V.Gurumoorthi, R.Jolly Rosalind Silva & R.Swarnalakshmi, Auditing Principles & Practices, Charulatha Publications, 2018

Web Resources:

1. www.aicpa.org
2. www.study.com
3. www.business2community.com

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	2	3	2	3	1	3	3	3	3	2	-	-	3	K1
CO 2	2	3	2	3	1	3	3	2	3	2	3	-	3	K2
CO 3	1	3	2	3	2	3	3	3	3	3	3	-	2	K3
CO 4	2	3	2	2	1	3	2	2	3	3	-	3	3	K4
CO 5	3	3	2	3	2	3	3	3	3	2	-	2	3	K5
Wt. Avg.	2	3	2	2.8	1.4	3	2.8	2.6	3	2.4	3	2.3	2.8	
Overall Weighted average (PO) 2.5									Overall Weighted average (PO) 2.7					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Financial Management

Course Code			
Credits	5		
Hours / Cycle	6		
Category	Part - III	Major XVI	Theory
Semester	V		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	To explain how finance constitutes the core of any company and emphasize on management of funds such as raising funds, allocating them and the risk involved.		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Understand basic concepts of financial management and their application in investment, financing and dividend decisions.	PSO1,PSO2, PSO3, PSO5	K1
CO 2	Explain how businesses structure their capital, including debt and equity, and the implications of financing decisions	PSO1,PSO2, PSO3,PSO5	K2
CO 3	Develop the deep understanding of cost of capital principle to make informed financial decision.	PSO1,PSO2, PSO3,PSO5	K3
CO 4	Analyse the overall comprehension of working capital management, including its components and importance in managing cash, inventories, accounts receivable, and payables for businesses.	PSO1,PSO2, PSO3,PSO4, PSO5	K4
CO 5	Determine and interpret techniques for evaluating and selecting investment projects, considering factors such as cash flows, payback periods, and net present value.	PSO1,PSO2, PSO3,PSO4, PSO5	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Nature and scope – profit maximization vs. Wealth maximization – importance of financial management – Time value of money (Theory only)	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
II	Capital structure – meaning – optimum capital structure – factors affecting capital structure – sources of finance – Leverages- meaning – types – significance (Problems)	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
III	Cost of capital – concept – importance- classification - determination of cost of capital(Problems)	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
IV	Working capital management – meaning- factors- types- sources of working capital – management of cash, inventories, accounts receivables, accounts payable (Problems)	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
V	Capital budgeting – importance – capital budgeting methods (Problems)	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4, K5
Prescribed Books/Textbooks:				
<ol style="list-style-type: none"> 1. S. N Maheswari, Financial Management 15th Edition, Principle and Practice, Sultan and Chand Sons, New Delhi, 2013. 2. Prasanna Chandra, Financial Management: 10th Edition, Theory and practice, Tata McGraw Hills, 2019. 				
References:				
<ol style="list-style-type: none"> 1. I M Pandey, Financial Management, 11th Edition, Vikas Publications Pvt. Ltd., New Delhi, 2015. 2. James C, Van Horne, Fundamentals of Financial management, 13th Edition, Prentice Hall of India (P) Ltd, 2015 3. P V Kulkarni, Financial Management, 14th Revised Edition, Himalaya Publication House, Dehradun, 2015. 				
Suggested Reading:				
<ol style="list-style-type: none"> 1. Clive Marsh, Financial Management for Non-Financial Managers, Konganpage, UK, 2017. 2. Jeff Madura, International Financial Management, South-Western/Cengage Learning, 2017 				
Web Resources:				
<ol style="list-style-type: none"> 1. www.cpdwise.com 2. www.simplilearn.com 3. www.findtutorials.com 4. www.studyfinance.com 				

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	
	Assignments / Quiz / Ad zap / Open Book test	50 Marks
	Seminars / Video recording	
	Attendance and class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	2	3	3	2	3	2	1	3	3	3	2	-	3	K1
CO 2	3	3	3	2	3	2	2	3	3	3	3	-	3	K2
CO 3	3	3	3	2	3	2	3	3	3	3	3	-	3	K3
CO 4	3	3	3	3	3	2	2	2	3	3	3	2	3	K4
CO 5	3	3	3	2	3	2	2	2	3	3	3	1	3	K5
Wt. Avg.	2.8	3	3	2.2	3	2	2	2.8	3	3	2.8	1.5	3	
Overall weighted average (PO)2.6									Overall weighted average (PSO) 2.6					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

PROJECT/INTERNSHIP

Semester – VI

Total hours: 270

Major XVII

Total Credits: 15

Course Objective:

- To acquire practical knowledge on the topic selected by the students related to Commerce.
- To inculcate Research interest among students.

Course Outcome:

CO – 1: Practical exposure of the Knowledge gained in the classroom.

CO – 2: Experience in preparing Research Report.

Methodology:

The Student shall select a topic for the project work in consultation with the Training Officer of the institution in which they undergo Internship training and also with the guidance of the Faculty member of the course. The topic shall be relevant to the institution in which the internship the student is undergoing the internship.

For the project, the students are required to define an area of investigation, collect relevant data, analyse the data, draw conclusions and make recommendations. The project report will be submitted at the end of the semester. Viva Voce will be conducted for the project work. The Faculty guide and the External examiner shall evaluate the project report during the Viva.

The duration of the internship will be for 30 days. The internship shall be under the joint supervision and the guidance of the Training officer and the Faculty Guide.

Assessment:

- The project report will be assessed for 80 marks.
- There will be external Viva Voce for 20 marks.
- The total marks for the project will be 100 and credits awarded will be 15.

FINANCIAL LITERACY

Course Code			
Credits	2		
Hours / Cycle	4		
Category	Part –IV	General Course	Theory
Semester	I		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	<ul style="list-style-type: none"> • The course aims to develop familiarity with different aspects of financial literacy such as savings, investment, taxation and insurance. • The course focuses to understand and gain knowledge on the various Post Office Schemes. • To promote financial well-being. 		
CO #	Course Outcome(s)		Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Develop proficiency for personal and family financial planning.	PO1 – PO8	K1
CO 2	Understand the concept of financial literacy.	PO1 – PO8	K2
CO 3	Analyse and understand financial products.	PO1 – PO8	K3
CO 4	Understand financial market operations.	PO1 – PO8	K4
CO 5	Know about investment planning and investment opportunities.	PO1 – PO8	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Financial Literacy: Concept, Need and Scope; Introduction to Saving and Personal Budgeting; Time value of Money-Meaning.	12	CO1,CO2,CO3,CO4,CO5	K1,K2,K3,K4,K5
II	Investment Planning and Management: Concept, Objectives and importance; Types of Investors; Investment opportunities; Systematic and unsystematic risk.	12	CO1,CO2,CO3,CO4,CO5	K1,K2,K3,K4,K5
III	Financial Services from Post Office: Savings Schemes- Concept, Types; Investment Schemes: SIP, Kissan Vikas Pathra, NSC, PPF, Senior Citizen Savings Scheme; Digital Payment System.	12	CO1,CO2,CO3,CO4,CO5	K1,K2,K3,K4,K5
IV	Stock Market Operations: Concept, Functions; Stock Exchanges in India; Investment and Trading Procedure in Stock Market: Demat Account & Purchasing of securities.	12	CO1,CO2,CO3,CO4,CO5	K1,K2,K3,K4,K5
V	Insurance Planning: Life and General including Medical Insurance.	12	CO1,CO2,CO3,CO4,CO5	K1,K2,K3,K4,K5

Prescribed Books/Textbooks:

1. Gupta L.C., Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.2022
2. Halan, Monika, Lets Talk Money: You've Worked Hard for it, Now Make it Work for you, Harper Business,2023
3. Indian Institute of Banking & Finance, Digital Banking, Taxmann Publications.2019
4. Khan M.Y., Indian Financial system, Tata McGraw Hill, Delhi.2020

References:

1. Indian Institute of Banking & Finance, Introduction to Financial Planning
2. Sinha, Madhu, Financial Planning: A Ready Reckoner, McGraw Hill.

Suggested Reading:

1. Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd.

Web Sources :

1. https://www.youtube.com/watch?v=Nv_Nnw01FaU
2. <https://www.udemy.com/course/office-automation-certificate-course/>
3. https://guides.lib.umich.edu/ld.php?content_id=11412285

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Course Outcomes	Programme Outcomes								Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	
CO 1	3	3	3	2	3	2	2	2	K1
CO 2	3	3	3	3	2	3	1	2	K2
CO 3	3	3	3	3	3	2	2	2	K3
CO 4	3	3	3	3	3	3	2	2	K4
CO 5	3	3	3	3	3	2	1	3	K5
Wt. Avg.	3	3	3	2.6	2.8	2.4	1.6	2.2	
Overall weighted average (PO) 2.6									

INVESTING IN STOCK MARKETS

Course Code			
Credits	2		
Hours / Cycle	4		
Category	Part –IV	General Course	Theory
Semester	I		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	<ol style="list-style-type: none"> 1. Understand the Structure of Indian Stock Markets 2. Differentiate Between Primary and Secondary Markets 3. Comprehend Stock Market Players and Brokerage System 4. Understand the Importance of Demat Accounts 5. Evaluate the Role of Depositories in India 		
CO #	Course Outcome(s)		Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Explain the basics of investing in the stock market.	PO1 – PO8	K1
CO 2	Differentiate between Primary and Secondary Market.	PO1 – PO8	K2
CO 3	Understand different methods of issue of shares.	PO1 – PO8	K3
CO 4	Analyse the different methods of pricing the issue of shares.	PO1 – PO8	K4
CO 5	Develop Demat A/c and Depository Participants managing Demat A/c.	PO1 – PO8	K5

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Indian Stock Markets: Introduction to Indian Stock Markets, History, Organization, Governing body, Functions of stock Exchange, Players in Stock Market, SEBI – Objectives, Role and Powers.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
II	Secondary Markets: Meaning, Objectives, Scope, and Functions of Primary and Secondary Markets- Difference between Primary and Secondary Market, Methods of issue of shares in primary market, methods of pricing the issue of shares in primary market, Listing of shares.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
III	Broker-Meaning, Role and Responsibilities, Brokerage charges. Trading & Settlement- Procedure for Trading – Buying Order, Sell Order, Long and Short Positions, Bid and Ask Price, Volume, Stop Loss; Types of Trading – Online Trading and Offline Trading.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
IV	Demat Account- Meaning and Need for Demat Account, Steps in Opening Demat Account and related documentations.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
V	Depositories in India: National Securities Depository Ltd. (NSDL)- Features and Functions, Central Depository Services Ltd. (CDSL)- Features and Functions.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
<p>Prescribed Books/Textbooks:</p> <ol style="list-style-type: none"> Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: TataMcGraw Hill Education. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganathan. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House. 				
<p>References:</p> <ol style="list-style-type: none"> "Indian Financial System: Markets, Institutions, and Services" by Bharati V. Pathak 6th Edition (August 2023) "Investment Analysis and Portfolio Management" by Prasanna Chandra 6th Edition (2021) "Fundamentals of Investments" by S. Kevin 4th Edition (2015) 				
<p>Suggested Reading:</p> <ol style="list-style-type: none"> "Financial Markets and Institutions" by Frederic S. Mishkin and Stanley Eakins 9th Edition (2018) 				

Web Sources :

1. https://in.investing.com/?utm_source=chatgpt.com
2. https://www.nseindia.com/?utm_source=chatgpt.com

Method of Evaluation			
Internal Evaluation	Continuous Internal Assessment Test		50 Marks
	Assignments / Quiz / Ad zap / Open Book test		
	Seminars / Video recording		
	Attendance and class Participation		
External Evaluation	End Semester Examination		50 Marks
Total			100 Marks

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Course Outcomes	Programme Outcomes								Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	
CO 1	3	3	3	2	3	2	2	2	K1
CO 2	3	3	3	3	2	3	1	2	K2
CO 3	3	3	3	3	3	2	2	2	K3
CO 4	3	3	3	3	3	3	2	2	K4
CO 5	3	3	3	3	3	2	1	3	K5
Wt. Avg.	3	3	3	2.8	2.8	2.4	1.6	2.2	
Overall weighted average (PO) 2.6									

BUSINESS ETHICS & CORPORATE RESPONSIBILITY

Course Code			
Credits	2		
Hours / Cycle	4		
Category	Part - IV	General Course	Theory
Semester	I		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	<ul style="list-style-type: none"> • To distinguish between ethics, morals, codes of conduct and the law. • To explore models that supports ethical decision making and their limitations. • To study a series of cases focusing on contemporary issues. 		
CO #	Course Outcome(s)	PO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Relate ethical components of managerial decision making.	PO2,PO3	K 1
CO 2	Demonstrate thinking and analytical skills using ethical frameworks.	PO2,PO3,PO5, PO7	K 2
CO 3	Develop upon a range of models to aid ethical decision-making.	PO2,PO3,PO7	K3
CO 4	Analyse their knowledge of ethics to some of the great international ethical debates.	PO2,PO3,PO5	K 4
CO 5	Compare the knowledge of ethics to everyday & Be sensitive to the influence of culture on ethics.	PO2,PO3,PO8	K 5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Ethics: Meaning, Definition, Objectives. Sources, Types – Ethics and Business – Need, Importance, Nature, Scope and Objectives – Myths about Business Ethics – Ethics and the Organisation – Running an ethical business.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
II	Ethics in Marketing: Ethics in areas of advertising- New product pricing-Product packaging and labelling- Personal selling- International marketing- Supply Chain Management – Criticism of ethics in marketing – Establishing ethical standards – Ethics in Retail Business	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
III	Ethics in HRM: Privacy issues – Psychological expectation model – Restructuring and layoffs – Wages empowerment of the weakest and unique – Advancement of women in the workforce – Human Quality Development – Sexual harassment – Discrimination – Whistle Blowing Vs. Organisational loyalty – Employer rights and responsibilities.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
IV	Ethics in Production and Operations Management – Ethics in Finance Specific laws that affect retailers.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
V	Ethics in global business – Ethical International decision-making methods – Corporate Responsibility and the environment.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
Prescribed Books/Textbooks :				
<ol style="list-style-type: none"> 1. C S V Murthy – Business Ethics – Text and Cases, Himalaya Publishing House, Second edition, 2006. 2. Joseph W Weiss, Business Ethics – A Stakeholder and Issues Management Approach – Thomson (South – Western), Third edition, 2003 				
References:				
<ol style="list-style-type: none"> 1. Swapna Pradhan, Retailing Management – Text and Cases – Tata McGraw Hill, Second edition, 2004 2. Barry Berman and Joel R Evans – Retail Management – A strategic Approach, Prentice Hall of India, Tenth edition, 2006 				
Suggested Reading:				
<ol style="list-style-type: none"> 1. Business Ethics and Corporate Social Responsibility by Dr S.S Khanka 				
Web Resources:				
<ol style="list-style-type: none"> 2. https://www.eajournals.org/wp-content/uploads/Business-ethics-and-corporate-social-responsibility-for-business-success-and-growth.pdf 3. https://www.eajournals.org 				

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Snap Test / Quiz	
	Seminars / Group Discussion / Case Studies	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Course Outcomes	Course Articulation Matrix													Cognitive Level
	Programme Outcomes								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	PSO 4	PSO 5	
CO 1	-	3	3	-	-	-	-	-	-	-	-	-	-	K 1
CO 2	-	3	3	-	3	-	3	-	-	-	-	-	-	K 2
CO 3	-	3	3	-	-	-	3	-	-	-	-	-	-	K 3
CO 4	-	3	3	-	3	-	-	-	-	-	-	-	-	K 4
CO 5	-	3	3	-	-	-	-	3	-	-	-	-	-	K 5
Wt. Avg.	-	3	3	-	3	-	3	3	-	-	-	-	-	
	Overall Weighted average (PO) 3								Overall Weighted average (PSO) Nil					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

BUSINESS ENVIRONMENT

Course Code	Will be allotted by COE after the approval in Academic Council		
Credits	2		
Hours / Cycle	4		
Category	Part : IV	General Course	Theory/ Analytical
Semester	I		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	<ul style="list-style-type: none"> ➤ To understand the overview of business environment in India. ➤ To discuss the various environment influencing business. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Identifying a foundational understanding of the concept, nature, and significance of the business environment, and to develop their ability to analyze how key external factors—political, cultural, legal, economic, and social environments—influence business operations and decision-making in a dynamic and interconnected world	1,2,3,4,5	K 1
CO 2	Understanding the political environment and examine the role of government in shaping business activities in India, with emphasis on policies, regulations, and the evolving relationship between the public and private sectors in the Indian economic context.	1,2,3,4,5	K 2
CO 3	Examining the social environment of business by exploring India heritage, social attitudes, and organizational structures, and to assess the impact of foreign cultures on domestic business practices and consumer behavior.	1,2,3,4,5	K3
CO 4	Explaining the economic environment and various economic systems, and to analyze how macroeconomic indicators such as GDP, inflation, fiscal deficit, and interest rates influence business strategies, operations, and policy-making.	1,2,3,4,5	K4
CO 5	Reflecting on the structure and functioning of the financial environment, including the financial system, the role of commercial banks, financial institutions, the Reserve Bank of India (RBI), and the stock exchange, and to analyze their collective impact on business operations and economic development	1,2,3,4,5	K5

SYLLABUS

UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	The concept of business Environment - its nature and significance – Brief overview of political – cultural – Legal – Economic and Social Environmen	12	1,2,3,4,5	K1,K2,K3,K4,K5
II	Political Environment – Government and Business relationship in India	12	1,2,3,4,5	K1,K2,K3,K4,K5
III	Social Environment – Cultural heritage – Social attitudes – Impact of foreign culture – Types of Social Organisation	12	1,2,3,4,5	K1,K2,K3,K4,K5
IV	Economic Environment – Economic Systems and their impact of business – Macro Economic Parameters like GDP – Fiscal deficit	12	1,2,3,4,5	K1,K2,K3,K4,K5
V	Financial Environment – Financial System – Commercial Banks – Financial Institutions – RBI – Stock Exchange.	12	1,2,3,4,5	K1,K2,K3,K4,K5

Prescribed Books/Textbooks :

1. Dr.S. Sankaran, Business Environment, Margham Publication 2015
2. K.Aswatappa, Essentials of Business Environment, Himalaya Publishing House 2017

References

1. Nitish K Sengupta, Government and Business in India, Vikas Publishing 2013
2. Dinesh Chugh, Dr. A.K. Saini, Economic And Social Environment, Gullybaba Publishing House 2019

Suggested Reading

1. Francis Cherunilam, Business Environment Text and Cases, Himalaya Publishing House 2017

Web Resources

2. www.gullybaba.com
3. <https://www.wisdomjobs.com/e-university/business-environment>
4. www.researchgate.net

Course Outcomes	Course Articulation Matrix														
	Programme Outcomes								Programme Specific Outcomes					Cognitive Level	
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5		
CO 1	-	3	3	-	-	-	-	-	-	-	-	-	-	-	K 1
CO 2	-	3	3	-	3	-	3	-	-	-	-	-	-	-	K 2
CO 3	-	3	3	-	-	-	3	-	-	-	-	-	-	-	K 3
CO 4	-	3	3	-	3	-	-	-	-	-	-	-	-	-	K 4
CO 5	-	3	3	-	-	-	-	3	-	-	-	-	-	-	K 5
Wt. Avg.	-	3	3	-	3	-	3	3	-	-	-	-	-	-	
Overall Weighted average (PO) 3									Overall Weighted average (PSO) Nil						

Method of Evaluation			
Internal Evaluation	Continuous Internal Assessment Test		50 Marks
	Assignments / Snap Test / Quiz		
	Seminars / Group Discussion / Case Studies		
	Attendance and Class Participation		
External Evaluation	End Semester Examination		50 Marks
Total			100 Marks

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

BUSINESS AND COMMERCIAL KNOWLEDGE

Course Code			
Credits	2		
Hours / Cycle	4		
Category	Part - IV	General Course	Theory
Semester	I		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	To develop an understanding of common business and commercial concepts and to keep abreast with developments in the business and commercial world.		
CO #	Course Outcome(s)	PO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Define the various functions in a Business Organisations.	PO1, PO2, PO3	K1
CO 2	Understand the importance of Business Environment.	PO2, PO3, PO6, PO7	K2
CO 3	Identify the various policies to enhance business	PO2, PO3, PO7, PO8	K3
CO 4	Categorize the significance of organisations facilitating Business	PO2, PO3, PO6	K4
CO 5	Evaluate the elements of business environment in various forms of organisation.	PO2, PO3, PO7	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Business and Commercial Knowledge: An Introduction - Nature of Business – Profession and Employment – Objectives of Business – Economic and Non-Economic Activities – Forms of Business Organisations.	12	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4, K5
II	Business Environment: Micro and Macro Environment – Elements of Micro Environment – Consumers/Customers – Competitors – Organization – Market – Suppliers – intermediaries – Elements of Macro Environment – Demographic – Economic – Political - Legal – Social-Cultural – Technological – Global Environment.	12	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4, K5
III	Government Policies for Business Growth: Policies creating conducive business environment such as Liberalization – Privatization – Foreign Direct Investment.	12	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4, K5
IV	Organizations Facilitating Business: Indian Regulatory Bodies - Reserve Bank of India (RBI) – Securities Exchange Board of India (SEBI) – Competition Commission of India (CCI) - Insurance Regulatory and Development Authority of India (IRDAI).	12	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4, K5
V	Indian Development Banks: Industrial Finance Corporation of India (IFCI) – Small Industries Development Bank of India (SIDBI) – Export–Import Bank of India (EXIM Bank) - National Bank For Agriculture & Rural Development (NABARD).	12	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4, K5
Prescribed Books/Textbooks				
1. Dr. C.B. Gupta, Business and Commercial Knowledge, Taxmann's,				
References				
2. P.C.Tulsian, Bharat Tulsian, Business Economics and Commercial Knowledge McGraw Hill, 3. G.Sekar& B.Saravanaprasath, Business and Commercial Knowledge, Padhuka's, 4. H.L.Ahuja, Business Economics, S.Chand,				
Web Resources				
1. www.icaai.org 2. www.taxmann.com 3. www.caclubindia.co 4. www.tcyonline.com				

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz	
	Seminars/ Case Study	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	50 Marks

Course Outcomes	Course Articulation Matrix													Cognitive Level
	Programme Outcomes								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	PSO 4	PSO 5	
CO 1	3	3	3	-	-	-	-		-	-	-	-	-	K 1
CO 2	-	3	3	-	-	2	2	-	-	-	-	-	-	K 2
CO 3	-	3	3	-	-	-	3	3	-	-	-	-	-	K 3
CO 4	-	3	3	-	-	2	-	-	-	-	-	-	-	K 4
CO 5	-	3	3	-	-	-	3	-	-	-	-	-	-	K 5
Wt. Avg.	3	3	3	-	-	2	2.6	3	-	-	-	-	-	
	Overall Weighted average (PO) – 2.76								Overall Weighted average (PSO) Nil					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Fundamentals in Accounting

Course Code			
Credits		2	
Hours / Cycle		4	
Category		Part - IV	General Course Theory
Semester		I	
Year of Implementation		From the academic year 2025-26 Batch onwards	
Course Objectives		<ul style="list-style-type: none"> • To provide basic and essential knowledge regarding Accounting 	
CO #	Course Outcome(s)	PO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Explain the concepts and conventions of accounting.	PO2,PO3, PO5,	K1
CO 2	Understand the basic rules of accounting.	PO2,PO3, PO5,	K2
CO 3	Apply the basics of accounting in preparing statements.	PO2,PO3	K3
CO 4	Analyze the transactions and communicate such transactions effectively according to needs of the various users of accounting data.	PO2,PO3, PO5,	K4
CO 5	Assess the accounting procedures.	PO2,PO3, PO5,	K5

SYLLABUS				
UNIT	CONTENT	HOURS	COs	BLOOM'S TAXONOMY LEVEL
I	Introduction to Accounting – Meaning – Accounting concepts – Conventions	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4 ,K5
II	Journal – Preparation of subsidiary books.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4 ,K5
III	Ledger Posting and Preparation of Trial Balance.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4 ,K5
IV	Preparation of Trading and Profit and Loss Account and Balance Sheet.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4 ,K5
V	Final Accounts of a Company.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4 ,K5
Prescribed Books/Textbooks :				
<ol style="list-style-type: none"> 1. Jain, S.P & Narang, N.L, Financial Accounting, Kalyani Publishers, New Delhi, 2018. 2. Gupta, R.L & Gupta, V.K, Principles and Practice of Accountancy, Sultan Chand & Sons, New Delhi, 2016. 				
References:				
<ol style="list-style-type: none"> 1. Shukla, M.C, Grewal, T.S, and Gupta S.C., Advanced Accounts Volume I, S.Chand &Co., New Delhi, 2016. 2. M. Hanif, A. Mukherjee, Financial Accounting – I, Revised 4th Edition, Mc Graw Hill Education, 2018. 				
Suggested Reading:				
<ol style="list-style-type: none"> 1. Kimmel, Weygandt, Kieso, International Student Version, 2018 2. T.Horngren Charles, L. Sundern Gary, A. Elliott John, Introduction to Financial Accounting, Pearson, 2019 				
Web Resources:				
<ol style="list-style-type: none"> 1. https://tallysolutions.com/accounting/fundamentals-of-accounting/#gref 2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf 3. https://corporatefinanceinstitute.com/course/learn-accounting-fundamentals-corporate-finance/ 4. https://efinancemanagement.com/financial-accounting/fundamentals-of-accounting 5. https://imprezz.in/basic-fundamentals-of-accounting/ 				

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Course Outcomes	Course Articulation Matrix														
	Programme Outcomes								Programme Specific Outcomes					Cognitive Level	
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5		
CO 1	-	3	3	-	3	-	-	-	-	-	-	-	-	-	K1
CO 2	-	3	3	-	3	-	-	-	-	-	-	-	-	-	K2
CO 3	-	3	3	-	-	-	-	-	-	-	-	-	-	-	K3
CO 4	-	3	3	-	3	-	-	-	-	-	-	-	-	-	K4
CO 5	-	3	3	-	3	-	-	-	-	-	-	-	-	-	K5
Wt. Avg.	-	3	3	-	3	-	-	-	-	-	-	-	-	-	
	Overall Weighted average (PO) 3								Overall Weighted average (PSO) - Nil						

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Environmental Studies

Course Code			
Credits	2		
Hours / Cycle	4		
Category	Part IV	Elective	Theory
Semester	III Humanities & IV Sciences		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	<p>To insist a sense of responsibility about environment and a personal commitment to protect and preserve the environment</p> <p>To create ‘green consciousness’ among students through teaching and various innovative methods</p> <p>To create awareness among students about biodiversity conservation and local environmental issues.</p> <p>To promote the collaboration with other organizations and associations to solve local environmental problems</p> <p>To perform actions to improve the campus environment</p>		
CO #	Course Outcome(s)	PSO Addressed	Bloom’s Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Understand the basics, various strategies and resources on the earth.	PSO2,PSO5	K1
CO 2	Recognize how system works and illustrate and interpret the resource/Ecosystem types.	PSO2,PSO5	K2
CO 3	Learn the bio-components, threats such as pollution, population, diseases and others with the knowledgeable to select develop strategies and solve the issues.	PSO2,PSO5	K3
CO 4	Classify the Ecosystem and analyze the ecosystem principles and its interdependence and make a comparison and evaluate of the ecosystem.	PSO2, PSO5	K4
CO 5	Evaluate various issues of environment and the issues caused by several agencies, communities etc., thereby design, prioritize and build the future environment.	PSO2,PSO5	K5 & K6

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	<p>Nature of environmental studies & Natural Resources</p> <p>Introduction to Environmental Studies - Definition, scope and importance, Need for public awareness.</p> <p>Natural resources and associated problems. Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.</p> <p>Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.</p> <p>Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.</p> <p>Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.</p> <p>Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.</p> <p>Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.</p>	10	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4, K5
II	<p>Ecosystem</p> <p>Concept of an ecosystem. Structure and function of an ecosystem. Producers, consumers and decomposers. Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids. Introduction to types, characteristic features, structure and function of the following ecosystem. Forest ecosystem, Grassland ecosystem, Desert ecosystem and Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)</p>	6	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4, K5
III	<p>Biodiversity and its conservation</p> <p>Introduction & Definition of Biodiversity: genetic, species and ecosystem diversity. Bio geographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India as a mega-diversity nation, Hot-spots of</p>	8	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4, K5

	biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India (3Plants & 3 Animals). Conservation of biodiversity: In- situ and Ex-situ conservation of biodiversity.			
IV	<p>Environmental Pollution & Social Issues of the Environment</p> <p>Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution and Nuclear hazards. Solid waste Management Causes, effects and control measures of urban and industrial wastes. Awareness on Food Waste Management in Public Gathering (My Waste – My Responsibility). Role of an individual in prevention of pollution. Pollution case studies. Disaster management: floods, earthquake, cyclone and landslides. Creation of Sustainable Development From Unsustainable to Sustainable development. Urban problems related to energy. Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people; its problems and concerns. Case Studies Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies. Wasteland reclamation. Consumerism and waste products. Environment Protection Act. Air (Prevention and Control of Pollution) Act. Water (Prevention and control of Pollution) Act Wildlife Protection Act, Forest Conservation Act</p> <p>Issues involved in enforcement of environmental legislation and Public awareness.</p>	15	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4, K5
V	<p>Human Population and the Environment & case studies</p> <p>Population growth, variation among nations, Population explosion – Family Welfare Programme. Environment and human health.</p> <p>Human Rights. Value Education. HIV/AIDS.</p> <p>Women and Child Welfare. Role of Information Technology in Environment and human health.</p> <p>Case Studies</p> <ul style="list-style-type: none"> • Visit to a local area to document environmental assets river/forest/grassland/hill/mountain • Visit to a local polluted site- Urban/Rural/Industrial/Agricultural • Study of common plants, insects, birds. • Study of simple ecosystems-pond, river, hillslopes, etc. 	21	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4, K5,K6

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Prescribed Books/Textbooks:

1. Agarwal, K.C, Environmental Biology, Nidi Publ. Ltd. Bikaner, 2001
2. Asthana, D. K, Text Book of Environmental Studies. S. Chand Publishing, 2006
3. Basu, M., Xavier, S, Fundamentals of Environmental Studies, Cambridge University Press, India, 2016
4. Bharucha, E, Textbook of Environmental Studies for Undergraduate Courses. Third edition. Orient Blackswan Pvt. Ltd, 2021.

References:

1. Bharucha Erach, The Biodiversity of India (Vol. 1). Mapin Publishing Pvt. Ltd., Ahmedabad – 380 013, India, 2002
2. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R). OUP India, 2001
3. Odum, E.P., Fundamentals of Ecology. Fifth Edition. Cengage Learning India Private Limited., 2005

Suggested Reading:

1. Brunner R.C., Hazardous Waste Incineration, McGraw Hill Inc., 1989
2. Gleick, H.P., Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford Univ. Press., 1993
3. Heywood, V.H & Waston, R.T, Global Biodiversity Assessment. Cambridge Univ. Press., 1995
4. Rao M.N. & Datta, A.K., Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd., 1987
5. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut., 2001

Web Resources:

1. www.moef.gov.in/en
2. www.undp.org
3. www.fauna-flora.org
4. www.worldwildlife.org

Method of Evaluation														
Internal Evaluation	Continuous Internal Assessment Test													50 Marks
	Assignments / Quiz / Ad zap / Open Book test													
	Seminars / Video recording													
	Attendance and class Participation													
External Evaluation	End Semester Examination													50 Marks
Total													100 Marks	
Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	2	3	2	3	3	1	3	2	-	3	-	-	3	K1
CO 2	2	3	2	3	3	1	3	2	-	3	-	-	3	K2
CO 3	2	3	2	3	3	1	3	2	-	3	-	-	3	K3
CO 4	2	3	2	3	3	1	3	2	-	3	-	-	2	K4
CO 5	2	3	2	3	3	1	3	2	-	2	-	-	2	K5
Wt. Avg.	2	3	2	3	3	1	3	2	-	2.6	-	-	2.6	
Overall Weighted average (PO)									Overall Weighted average (PSO)					
2.7									2.7					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Human Resource Management

Course Code			
Credits	3		
Hours / Cycle	4		
Category	Part-IV (b)	Inter Disciplinary	Theory
Semester	III & IV		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	To understand the applications of Human Resource practices in business.		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	List out the principles and functions of HRM.	PSO1,PSO2,PSO5	K1
CO 2	Explain the critical importance of the HRM functions to organisational competitiveness.	PSO1,PSO2,PSO5	K2
CO 3	Identify and apply the basic theories, methods and techniques of HRM.	PSO1,PSO2,PSO3, PSO5	K3
CO 4	Analyze and resolve situations involving the role of HRM in achieving organisational goals.	PSO1,PSO2,PSO3, PSO5	K4
CO 5	Explain the basic skills and necessity for working with and through others to influence organisations.	PSO1,PSO2,PSO4, PSO5	K5

SYLLABUS

UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Introduction – Objective – HRM in a changing environment	12	CO1,CO2,CO3, CO4,CO5	K1,K2,K3,K4,K5
II	Human Resource Planning – Job analysis – Job Description – Recruitment and Selection strategies – Orientation & Induction.	12	CO1,CO2,CO3, CO4,CO5	K1,K2,K3,K4,K5
III	Job Satisfaction & Motivation – Performance appraisal system.	12	CO1,CO2,CO3, CO4,CO5	K1,K2,K3,K4,K5
IV	Maintenance of Human resource – Compensation – Perks & Fringe Benefits Rewards – Physical Benefits.	12	CO1,CO2,CO3, CO4,CO5	K1,K2,K3,K4,K5
V	Quality of Work Life – Employee Welfare – Grievance Machinery – Participative management.	12	CO1,CO2,CO3, CO4,CO5	K1,K2,K3,K4,K5

Prescribed Books/Textbooks:

1. P.C.Tripathi, Personnel Management and Industrial Relations, Sultan Chand 2004

References:

1. L M Prasad, Human Resource Management, Sultan Chand, 2006
2. C B Gupta, Human Resource Management, Sultan Chand, 2006
3. Rahul Kumar Das, Human Resource Management, Notion Press., 2006

Suggested Reading:

1. V S P Rao, Human Resource Management, Excel Books, 2nd Edition, 2010
2. Aswathappa, Human Resource and Personnel Management, Tata Mc Graw Hill, 3rd Edition, 2011

Web Resources:

1. www.nationalhrd.org
2. www.hr-guide.com
3. www.hrmguide.net

Method of Evaluation			
Internal Evaluation	Continuous Internal Assessment Test		50 Marks
	Assignments / Quiz / Ad zap / Open Book test		
	Seminars / Video recording		
	Attendance and class Participation		
External Evaluation	End Semester Examination		50 Marks
Total			100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	-	3	2	1	3	3	3	-	-	2	K1
CO 2	3	2	3	-	3	2	2	2	3	3	-	-	2	K2
CO 3	3	3	3	1	3	2	2	2	3	3	2	-	2	K3
CO 4	3	3	3	2	3	2	2	1	3	3	1	-	3	K4
CO 5	3	3	3	2	3	3	2	3	3	3	-	2	3	K5
Wt. Avg.	3	2.8	3	1.7	3	2.2	1.8	2.2	3	3	1.5	2	3	
Overall Mapping of (PO) 2.5									Overall Mapping of (PSO) 2.5					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Business Communication

Course Code			
Credits	3		
Hours / Cycle	4		
Category	Part -IV	General Elective	Theory
Semester	V		
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	To develop the skills of a student in all dimensions of communication		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Choose to effective ways of communication	-	K1
CO 2	Demonstrate the efficient communication skills both written and oral	-	K2
CO 3	Develop and apply basic communication skills in real life.	-	K3
CO 4	Discover the barriers to communication and overcoming it.	-	K4
CO 5	Interpret the various organisational goals and select efficient way to communicate.	-	K5

SYLLABUS

UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Basic communication model- Process of communication- Levels of communication Types of communication: Personal- Interpersonal- Intrapersonal	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
II	Public Speaking – Presentation	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
III	Business Letters- Recent trends in communication	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
IV	Interview- Group Discussion	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
V	Report writing – Objectives of a report – Kinds of Reports – Long format report – Shortformat report	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3,K4,K5
<p>Prescribed Books/Textbooks:</p> <ol style="list-style-type: none"> 1. K.K. Sinha - Business Communication Galgotia Publishing Co,2017 2. Mary Munter-Business Communication Strategy & Skill, Prentice Hall,2016 3. ICMR –Business Communication Text Book, ICMR Publications,2014 4. Khanna, P. Effective Business Communication. Vikas Publishing, 2010 				
<p>References:</p> <ol style="list-style-type: none"> 1. K.K. Sinha - Business Communication Galgotia Publishing CO, 2015 2. R.K. Madhukar - Business Communication & Customer relations Vikas Publishing House, 2016 3. Mary Munter-Business Communication Strategy & Skill, Prentice Hall.2016 				
<p>Suggested Reading:</p> <ol style="list-style-type: none"> 1. K.K. Sinha - Business Communication Galgotia Publishing Co,2011 2. Khanna, P. Effective Business Communication. Vikas Publishing.,2018 				
<p>Web Resources:</p> <ol style="list-style-type: none"> 1. www.pearson.com 2. www.researchgate.net 3. www.springer.com 				

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	2	2	3	3	3	-	-	-	-	-	K1
CO 2	3	3	3	1	-	-	2	1	-	-	-	-	-	K2
CO 3	3	3	3	3	2	3	2	3	-	-	-	-	-	K3
CO 4	3	3	3	-	-	-	2	3	-	-	-	-	-	K4
CO 5	3	3	3	2	3	3	3	1	-	-	-	-	-	K5
Wt. Avg.	3	3	3	2	2.3	3	2.4	2.2	-	-	-	-	-	
Overall weighted average (PO) 2.6														

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

ENTREPRENEURSHIP AND SMALL-SCALE BUSINESS

Course Code			
Credits		3	
Hours / Cycle		4	
Category		Part - IV	General Elective
Semester		V	
Year of Implementation		From the academic year 2025-26 onwards	
Course Objectives		<ul style="list-style-type: none"> • To gain insight into the nature and scope of entrepreneurship • To examine the process of setting up a small-scale industry. 	
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K6)
On completing the course successfully, the student will be able to			
CO 1	Show a comprehensive understanding of the nature and scope of entrepreneurship and small-scale industries.	PSO1, PSO5	K1
CO 2	Summarize the role of government and non- government agencies in fostering entrepreneurial growth and the challenges faced by women, rural and small-scale entrepreneurs.	PSO1, PSO2, PSO5	K2
CO 3	Apply business idea generation techniques to identify viable business opportunities.	PSO1, PSO2, PSO3, PSO4, PSO5	K3
CO 4	Analyze the significance of entrepreneurship and small-scale business in the Indian economy by evaluating their contributions to their employment, GDP, and regional development.	PSO1, PSO2, PSO3, PSO5	K4
CO 5	Recommend conceptual exposure on converting idea to a successful entrepreneurial firm or small-scale business and evaluate the ethical implications of those decisions and practices	PSO1, PSO2, PSO4, PSO5	K5, K6

SYLLABUS				
UNIT	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	The entrepreneur – definition – characteristics of successful entrepreneur – classification of entrepreneur – entrepreneurial scene in India – case histories of successful entrepreneur	12	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5 ,K6
II	Entrepreneurial growth – role played by government and non-government agencies – ESP's, TIIC, SIDBI, PIPDIC, IDBI, IFCI, etc – problems and prospects of women entrepreneurs – rural entrepreneurs –small scale and export entrepreneurs	12	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5 ,K6
III	How to enter into market? Business ideas generation techniques – identification of business opportunities – marketing feasibility – technical – legal – managerial and locational feasibility	12	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5 ,K6
IV	Small scale industries – meaning – classification of small-scale industries – significance in Indian economy – problems and possibilities of ancillary industries – sickness in small scale industries – causes and remedies.	12	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5 ,K6
V	Setting up a small-scale industry – location of an enterprise – steps for starting a small industry – selection of types of organizations – incentives and subsidies – exploring export possibilities	12	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5 ,K6
Prescribed Books/Textbooks:				
1. Vasant Desai – dynamics of entrepreneurial development and management				
2. Khan – management of small-scale industries				
3. Hisrich peters – Entrepreneurship				
References				
1. Hisrich peters – Entrepreneurship				
2. Vasant Desai – Management of small-scale industries				
3. David H.Holt – Entrepreneurship new venture creation				
Suggested Reading				
1. Vasant Desai – Management of small-scale industries				
2. David H.Holt – Entrepreneurship new venture creation				
Web Resources:				
1. http://ebooks.lpude.in				
2. https://edurev.in				
3. http://jnujprdistance.com				
4. https://www.macmillanihe.com				
5. www.ncert.nic.in				
6. www.dhriiti.com				
7. www.freebookcentre.net				

8. www.sol.du.ac.in

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO 1	3	3	3	-	3	2	1	3	3	3	-	-	2	K1
CO 2	3	2	3	-	3	2	2	2	3	3	-	-	2	K2
CO 3	3	3	3	1	3	2	2	2	3	3	2	-	2	K3
CO 4	3	3	3	2	3	2	2	1	3	3	1	-	3	K4
CO 5	3	3	3	2	3	3	2	3	3	3	-	2	3	K5
Wt. Avg.	3	2.8	3	1.7	3	2.2	1.8	2.2	3	3	1.5	2	3	
Overall Mapping of (PO) 2.5									Overall Mapping of (PSO) 2.5					

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

WEB DESIGNING

Course Code	Will be allotted by COE after the approval in Academic Council		
Credits	3		
Hours / Cycle	4		
Category	Part IV	General Elective	Theory / Practical
Semester			
Year of Implementation	From the academic year 2025-26 Batch onwards		
Course Objectives	<ul style="list-style-type: none"> ➤ To comprehend the fundamentals of building a successful website, which includes giving information architecture careful thought. ➤ To learn how to put these ideas into practice and become acquainted with visual design principles that are relevant to web design. ➤ To get expertise in evaluating a website's usability. 		
CO #	Course Outcome(s)	PSO Addressed	Bloom's Taxonomy Levels (K1 to K5)
On completing the course successfully, the student will be able to			
CO 1	Recall the basic concepts of internet networking and web technology	PSO1, PSO3, PSO4, PSO5	K3
CO 2	Explain the structure and functionality of HTML tags and elements used in web development	PSO2, PSO3, PSO4, PSO5	K4
CO 3	Apply HTML and CSS to create structured and formatted web pages.	PSO1, PSO3, PSO5	K2
CO 4	Analyze different components of a webpage layout to improve usability and user experience	PSO1, PSO2, PSO3, PSO5	K5
CO 5	Design and develop interactive and well-structured web projects using forms, frames, and styling	PSO1, PSO2, PSO5	K3

SYLLABUS				
UNI T	CONTENT	HOURS	Cos	BLOOM'S TAXONOMY LEVEL
I	Introduction to the internet: networking, internet, E-Mail, resource sharing, gopher, WWW, Usenet, telnet, BBS. Internet technologies: modem, internet addressing, physical connection, telephone lines.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5 ,K6
II	Internet browsers: internet explorer, Netscape navigator. Introduction to HTML: history to HTML, HTML generations, HTML documents, anchor tag, hyperlinks.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5 ,K6
III	Head and body section: header section line, title, links, colorful web pages, comment lines. Designing the body section: heading printing, aligning the heading, horizontal rule, paragraph, tab settings, images and pictures	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5 ,K6
IV	Order and unordered list: lists, unordered lists, heading in a list, ordered lists, nested lists, Table handling: tables, table creation, table creation in HTML, width of the tables & cells. Cell spanning multiple rows/columns, coloring cells, column specification.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5 ,K6
V	Frames: Frameset definition, frame definition, nested framesets, a web page design project. Forms: Action attribute, method attribute, enctype attribute, drop down list, sample forms.	18	CO1, CO2, CO3, CO4, CO5	K1,K2,K3,K4,K5 ,K6
Prescribed Books/Textbooks:				
1. C.Xavier. World wide Web designing with HTML, Tata McGraw hill, 2000				
References .				
2. Musciano, chuck and bill Kennedy, HTML the definitive guide, Third edition, O'reily, Shroff publications and distributors private Ltd.				
Suggested Reading				
3. William F. Samuelson, Stephen G. Marks, Managerial Economics, Wiley; 10th edition, 2023.				
4. Donald N. Stengel, Managerial Economics: Analysis, Problems, Cases, Cengage Learning; 3rd edition, 2023.				
5. Paul G. Keat, Philip K. Young, Managerial Economics, Pearson; 8th edition, 2023.				

Course Articulation Matrix														
Course Outcomes	Programme Outcomes								Programme Specific Outcomes					Cognitive Level
	P O1	PO 2	PO 3	PO4	PO 5	PO 6	PO 7	PO 8	PS O1	PS O2	PS O3	PS O4	PS O5	
CO 1	3	3	3	3	2	2	-	-	3		3	2	-	K3
CO 2	3	3	3	3	3	2	1	-	3	3	-	2	2	K4
CO 3	3	3	3	2	3	1	-	1	3	2	3	-	2	K2
CO 4	3	3	3	3	3	3	1	-	3	3	2	3	3	K5
CO 5	2	3	2	3	3	2	1	-	2	3	1	-	2	K3
Wt. Avg.	2.8	3.0	2.8	2.8	2.6	2.0	0.8	0.6	2.8	2.2	1.8	1.4	1.8	
Mapping of the Course												2.0		

Web Resources:

1. www.homeandlearn.co.uk
2. www.tutorial.techaltum.com
3. www.computer-pdf.com
4. www.teamtreehouse.com
5. www.coursera.org
6. www.journaldev.com
7. www.udemy.com

Weightage for Correlation		
$0 \leq C \leq 5\%$	No correlation	-
$5\% < C \leq 40\%$	Low / Slight	1
$40\% < C < 60\%$	Moderate	2
$60\% \leq C < 100\%$	Substantial / High	3

Method of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	50 Marks
	Assignments / Quiz / Ad zap / Open Book test	
	Seminars / Video recording	
	Attendance and class Participation	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

