KAMARAJ COLLEGE
(AUTONOMOUS)
Accredited with A+ Grade by NAAC
Among Top 150 Colleges in India - NIRF Ranking 2024
இந்து நாடார் சங்கங்களால் 1966-ல் தொடங்கப்பட்ட கல்லூரி
(Affiliated to Manonmaniam Sundaranar University, Tirunelveli)
THOOTHUKUDI - 628 003.

B. Com., Banking & E-Commerce

Syllabus

(With effect from the Academic Year – 2025-2026 onwards)

Department Profile

Name Of The Programme	**:**	B.com., E-commerce
Programme Code	**:**	05031
Year Of Establishment	**:**	2022
E-Mail Id	**:**	iqaccommercekc@gmail.com
College Mail Id	**:**	kamarajcoll@gmail.com
College Website	:	www.kamarajcollege.ac.in

Vision:

To provide conducive Environment for Quality Education in Commerce, Entrepreneurship and Research through Innovative and Healthy Practice with commitment.

Mission:

- Providing the students conceptual Clarity
- Improving observation Skills, Practicing Book Reading Habit
- Training on searching and developing self-concept

Programme objective:

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

Tansche regulations on learning outcomes-based curriculum framework guidelines based regulations for under graduate programme	
Programme Eligibility:	**B. Com., Banking & E-Commerce** To be eligible for admission to a B.Com program in Tamil Nadu, the Student Must have passed the higher secondary (10+2) examination in the Commerce stream. The Student may also be eligible if he/she has a Diploma in Commercial Practice or a Diploma in Modern Office Practice. The Student must have passed the higher secondary examination in Commerce stream with at least minimum passing marks in the academic stream and / or vocational stream. Commerce and Accountancy are mandatory subjects at the higher secondary level.
Programme Code:	05031
Duration:	**UG – 3 years**
Programme Outcomes:	
PO1	**Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
PO2	**Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO3	**Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyses and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
PO4	**Problem solving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO5	Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

PO6	**Research-related skills**: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to 2recognize cause- and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyses, interpret and draw conclusions from data, establish hypotheses, predict cause- and- effect relationships; ability to plan, execute and report the results of an experiment or investigation
PO7	**Cooperation/Team work**: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team
PO8	**Scientific reasoning**: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from man open-minded and reasoned perspective.

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

Methods Of Evaluation			Marks
Internal Evaluation	Continuous Internal Assessment Test	15	**25**
	Assignments / Snap Test / Quiz	5	
	Seminars	5	
	Attendance and Class Participation		
External Evaluation	End Semester Examination **Practical Exams to be conducted by the Internal Examiners**		**75**
Total			**100**
Educational & Industrial Visits must be arranged and the Report must be submitted to the HOD within 7 Days.			

Methods Of Assessment	
Recall (K1)	Simple definitions , MCQ, Recall steps, Concept definitions
Understand/ Comprehend (K2)	MCQ, True/False, Short essays, Concept explanations, Short summary or overview
Application (K3)	Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain
Analyze (K4)	• Problem – solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge
Evaluate (K5)	• Longer essay/Evaluation essay, Critique or justify with pros and cons
Create (K6)	• Check knowledge in specific or off beat situations, Discussion, Debating or Presentations

Extra Credits

Curricular Activities	Co-Curricular Activities	Extra-Curricular Activities
Paper Presentation	Cultural Competitions	NCC
Paper Publication		NSS
Placement Training		SPORTS
Quiz	Domain Clubs	YRC
Competitions		UBA

Level	Credit			
	Participation	III Prize	II Prize	I Prize
Intra college	1	2	3	4
Intercollegiate	2	3	4	5
District	3	4	5	6
University	4	5	6	7
State	5	6	7	8
National	6	7	8	9
International	7	8	9	10

- **Paper Presentation for each paper: 1 credit.**

Total credits Under – Graduate Courses including Lab Hours- 2024 to 2025

Semester	Hours	Credits	Extra Credits
I	30	23	
II	30	23	
III	30	24	
IV	30	25	
V	30	25	
VI	30	20	
Total		**140**	

**Extra Credit will be given on the basis of student's performance

Course structure

First Year – First Semester

Part	Course Code		Title of the Course	Credits	Hours	Duration of ESE (Hrs.)
Part I	25ULTL11		Pothu Tamil – Tamil Ilakiya Varalaru I	**3**	**6**	**3**
Part II	25ULEN11		General English-I	**3**	**6**	**3**
Part III	25UMBE11		**Core Paper I** – Basics of Financial Accounting	**5**	**5**	**3**
Part III	25UMBE12		**Core Paper II –** Principles of Management	**5**	**5**	**3**
Part III	25UEBE11 25UEBE12 25UEBE13	Any one	**Elective I –** A. Business Communication B. Indian Economic Development C. Business Economics	**3**	**4**	**3**
Part IV	25USBE11 25USBEL1	Any One	**Skill Enhancement Course –1** A. Digital Banking B. MS Word	**2**	**2**	**3**
Part V	25UFBE11		**Foundation Course** Fundamentals of Business Studies	**2**	**2**	**3**
			Total	**23**	**30**	**21**

Basics of Financial Accounting

Title of the Course	Basics of Financial Accounting				
Course Type	**CORE I**				
Course Code	**25UMBE11**				
Year	**I**	**Semester**	**I**	**Credits**	**5**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		5	--	--	5

Learning Objectives	
LO1	To understand the basic accounting concepts and standards.
LO2	To know the basis for calculating business profits.
LO3	To familiarize with the accounting treatment of depreciation.
LO4	To learn the methods of calculating profit for single entry system.
LO5	To gain knowledge on the accounting treatment of insurance claims.

Unit	Contents
I	**Fundamentals of Financial Accounting** Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation (simple problems)
II	**Final Accounts** Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. (simple problems)
III	**Depreciation** Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation(simple problems)
IV	**Accounting from Incomplete Records – Single Entry System** Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. (simple problems).
V	**Bills of Exchange and Insurance Claims** Bills of Exchange – Definition – Specimen – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate .Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only) (simple problems).

Only Problem Paper: Theory 20%; Problems: 80

Recommended Texts	
1	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3	ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Recommended Texts	
1	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
Note: Latest Edition of Textbooks May be Used	

Course Outcomes

CO No.	On completion of the course, students will be able to	Cognitive level
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	**K1**
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	**K2,K6**
CO3	Analyse the various methods of providing depreciation	**K3,K4,K5**
CO4	Evaluate the methods of calculation of profit	**K5**
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	**K5,K6**

Mapping Course Outcome With Programme Outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
Total	15	15	15	15	14	13	14	15
Average	3	3	3	3	2.8	2.6	2.8	3

S - Strong (3) M - Medium (2) L - Low (1)

Mapping Course Outcome With Programme Specific Outcomes

CO/POS	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Pedagogy:

- Quiz with MCQ
- Case Study
- Projects with Models
- Assignment (PPT & Seminar Presentations)
- Group Discussions etc.,

Principles of Management

Title of the Course	Principles of Management				
Course Type	CORE II				
Course Code	25UMBE12				
Year	I	Semester	I	Credits	5
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		5	--	--	5

Learning Objectives	
LO1	To understand the basic management concepts and functions
LO2	To know the various techniques of planning and decision making
LO3	To familiarize with the concepts of organisation structure
LO4	To gain knowledge about the various components of staffing
LO5	To enable the students in understanding the control techniques of management

Unit	Contents
I	**Introduction to Management** Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.
II	**Planning**– Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.
III	**Organizing:** Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility –Centralization and Decentralization – Span of Management.
IV	**Staffing:** Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].
V	**Directing:** Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. **Co-ordination and Control:** Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

Only Problem Paper: Theory 20%; Problems: 80%

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

Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

Recommended Texts	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Grifffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
Note: Latest Edition of Textbooks May be Used	

Course outcomes

CO No.	On completion of the course, students will be able to	Cognitive level
CO1	Demonstrate the importance of principles of management.	**K1**
CO2	Paraphrase the importance of planning and decision making in an organization.	**K2,K6**
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	**K3,K4,K5**
CO4	Enumerate the various methods of Performance appraisal	**K5**
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	**K5,K6**

Mapping Course Outcome With Programme Outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
Total	15	15	15	15	14	13	14	15
Average	3	3	3	3	2.8	2.6	2.8	3

S - Strong (3) M - Medium (2) L - Low (1)

Mapping Course Outcome With Programme Specific Outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Pedagogy:

- Quiz with MCQ
- Case Study
- Projects with Models
- Assignment (PPT & Seminar Presentations)
- Group Discussions etc.,

Business Communication

Title of the Course	**Business Communication**				
Course Type	**Elective I (A)**				
Course Code	**25UMBE11**				
Year	**I**	**Semester**	**I**	**Credits**	**3**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		4	--	--	4

Learning Objectives	
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
LO2	To develop the students to understand about trade enquiries
LO3	To make the students aware about various types of business correspondence.
LO4	To develop the students to write business reports.
LO5	To enable the learners to update with various types of interviews

Unit	Contents
I	**Introduction to Business Communication** Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E- Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout
II	**Trade Enquiries** Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars
III	**Banking & Insurance Correspondence** Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence
IV	**Secretarial Correspondence** Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing
V	**Interview Preparation** Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Creating & maintaining Digital Profile

Recommended Texts	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.

Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	RithikaMotwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
Note: Latest Edition of Textbooks May be Used	

Course outcomes

CO No.	On completion of the course, students will be able to	Cognitive level
CO1	Acquire the basic concept of business communication.	**K1**
CO2	Exposed to effective business letter	**K2,K6**
CO3	Paraphrase the concept of various correspondences.	**K3,K4,K5**
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	**K5**
CO5	Acquire the skill of preparing an effective resume	**K5,K6**

Mapping Course Outcome With Programme Outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
Total	15	15	15	15	14	13	14	15
Average	3	3	3	3	2.8	2.6	2.8	3

S - Strong (3) M - Medium (2) L - Low (1)

Mapping Course Outcome With Programme Specific Outcomes

CO/POS	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	2
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Total	15	15	15	15	14
Average	3	3	3	3	2.8

S - Strong (3) M - Medium (2) L - Low (1)

Pedagogy:

- Quiz with MCQ
- Case Study
- Projects with Models
- Assignment (PPT & Seminar Presentations)
- Group Discussions etc.,

Indian Economic Development

Title of the Course	Indian Economic Development				
Course Type	Elective I (B)				
Course Code	25UEBE12				
Year	I	Semester	I	Credits	3
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		4	--	--	4

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

Unit	Contents
I	**Economic Development and Growth** Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development
II	**Classification of Nations on the basis of development** Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development
III	**National Income** Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare
IV	**Public Finance** Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue- Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure- Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget- Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.
V	**Money Supply** Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply

Recommended Texts	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	NitinSinghania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.

Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

Reference Books	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	SukumoyChakravarthy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad
Note: Latest Edition of Textbooks May be Used	

Course Outcomes

CO No.	On completion of the course, students will be able to	Cognitive level
CO1	Elaborate the role of State and Market in Economic Development	**K1**
CO2	Explain the Sectorial contribution to National Income	**K2,K6**
CO3	Illustrate and Compare National Income at constant and current prices.	**K3,K4,K5**
CO4	Describe the canons of public expenditure	**K5**
CO5	Understand the theories of money and supply	**K5,K6**

Mapping Course Outcome With Programme Outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
Total	15	15	15	15	14	13	14	15
Average	3	3	3	3	2.8	2.6	2.8	3

S - Strong (3) M - Medium (2) L - Low (1)

Mapping Course Outcome With Programme Specific Outcomes

CO/POS	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Pedagogy:

- Quiz with MCQ
- Case Study
- Projects with Models
- Assignment (PPT & Seminar Presentations)
- Group Discussions etc.,

Business Economics

Title of the Course	**Business Economics**				
Course Type	**Elective I (C)**				
Course Code	**25UEBE13**				
Year	**I**	**Semester**	**I**	**Credits**	**3**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		4	--	--	4

Learning Objectives	
LO1	To understand the approaches to economic analysis
LO2	To know the various determinants of demand
LO3	To gain knowledge on concept and features of consumer behaviour
LO4	To learn the laws of variable proportions
LO5	To enable the students to understand the objectives and importance of pricing policy

Unit	Contents
I	**Introduction to Economics** Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,
II	**Demand & Supply Functions** Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.
III	**Consumer Behaviour** Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi -Marginal Utility – Coordinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve
IV	**Theory of Production** Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium.
V	**Market Structure** Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, "Kinked Demand" Curve

Recommended Texts	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and- factors/74160

Reference Books	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.
Note: Latest Edition of Textbooks May be Used	

Course Outcomes

CO No.	On completion of the course, students will be able to	Cognitive level
CO1	Explain the positive and negative approaches in economic analysis	**K1**
CO2	Understood the factors of demand forecasting	**K2,K6**
CO3	Know the assumptions and significance of indifference curve	**K3,K4,K5**
CO4	Outline the internal and external economies of scale	**K5**
CO5	Relate and apply the various methods of pricing	**K5,K6**

Mapping Course Outcome With Programme Outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
Total	15	15	15	15	14	13	14	15
Average	3	3	3	3	2.8	2.6	2.8	3

S - Strong (3) M - Medium (2) L - Low (1)

Mapping Course Outcome With Programme Specific Outcomes

CO/POS	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Pedagogy:

- Quiz with MCQ
- Case Study
- Projects with Models
- Assignment (PPT & Seminar Presentations)
- Group Discussions etc.,

Digital Banking

Title of the Course	**Digital Banking**				
Course Type	**Skill Enhancement Course (A)**				
Course Code	**25USBE11**				
Year	**I**	**Semester**	**I**	**Credits**	**2**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		2	--	--	4

Learning Objectives	
LO1	To acquaint students with knowledge of Digital Banking Products.
LO2	To enable the students to understand the knowledge of Digital Payment System
LO3	To impart the students to understand the new concepts of Mobile and Internet Banking
LO4	To enables the students to have depth knowledge in point of sale terminals
LO5	To understand the ATM and cash deposit system

Unit	Contents
I	**Unit I: Digital Banking Products** Digital Banking –Meaning – Features - Digital Banking Products - Features - Benefits – Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards –New Technologies - Europay, Master and Visa Card (EMV) TapandGo, Near Field Communication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for Digital Banking Products –Digital Lending– Digital Lending Process-Non-Performing-Asset(NPA.
II	**Unit II: Payment System** Overview of Domestic and Global Payment systems - RuPay and RuPay Secure –Immediate Payment Service (IMPS)–National Unified USSD Plat form (NUUP) National Automated Clearing House (NACH)- Aadhaar Enabled Payment System(AEPS) – Cheque Truncation System (CTS) – Real Time Gross Settlement Systems (RTGS)–National Electronic Fund Transfer(NEFT) – Innovative Banking & Payment Systems.
III	**Unit III: Mobile and Internet Banking** Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security – Block chain Technology-Types-Crypto currency and Bit coins
IV	**Unit IV: Point of Sale Terminals** Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware-Software - User Interface Design – Cloud based Point of Sale – Cloud Computing-Benefits of POS in Retail Business..
V	**Unit V:Automated Teller Machine and Cash Deposit Systems** Automated Teller Machine(ATM) – Cash Deposit Machine(CDM)& Cash Recyclers - Overview -Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) -Various Value Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

Recommended Texts	
1	Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
2	Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai
3	SubbaRao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.
4	Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.

Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and- factors/74160

Reference Books	
1	IIBF,2019.DigitalBanking.TaxmannPublications, New Delhi
2	Gordon E. &Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. HimalayaPublishingHouse, New Delhi
3	RavindraKumarandManishDeshpande. 2016 E-Banking.PacificBooksInternational,2016.
4	UppalR.K.2017 E-Banking:The IndianExperience.BhartiPublications,2017.
Note: Latest Edition of Textbooks May be Used	

Course Outcomes

CO No.	On completion of the course, students will be able to	Cognitive level
CO1	After the successful completion of the course, the students will be able to:	**K1**
CO2	Explain the need for digitalbanking products and the usage Of cards.	**K2,K6**
CO3	Classify the usage of various payment systems.	**K3,K4,K5**
CO4	Discuss the profitability, risk management and frauds of Mobile and internet banking.	**K5**
CO5	Analyse the approval processes of POS terminals.	**K5,K6**

Mapping Course Outcome With Programme Outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
Total	15	15	15	15	14	13	14	15
Average	3	3	3	3	2.8	2.6	2.8	3

S - Strong (3) M - Medium (2) L - Low (1)

Mapping Course Outcome With Programme Specific Outcomes

CO/POS	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Pedagogy:

- Quiz with MCQ
- Case Study
- Projects with Models
- Assignment (PPT & Seminar Presentations)
- Group Discussions etc.,

MS WORD

Title of the Course	**MS Word**				
Course Type	**Skill Enhancement Course (B)**				
Course Code	**25USBEL1**				
Year	**I**	**Semester**	**I**	**Credits**	**2**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		--	--	2	2

Learning Objectives	
LO1	To identify and navigate key components of office application packages including MS Word, Excel, and PowerPoint.
LO2	To create, open, edit, and save documents in various file formats using MS Word.
LO3	To apply basic editing and formatting tools such as font styles, alignment, bullets, and special characters.
LO4	To design and manage tables and charts, including the insertion of multimedia elements into Word documents.
LO5	To develop practical documents like bio-data and letters, use tools like mail merge, and apply proofing tools including spell check and thesaurus.

Unit	Contents
I	**Introduction to office package** Introduction to office package - Prime introductory office applications - Intro to MS Word, Excel, Power point.
II	**Introduction to MS-Word** MS-Word - Creation of document – blank document and creating using template - Open, edit and save a document in different file format (.doc .pdf, web page and word XML) – Introduction to ribbon and menus
III	**Basic editing and formatting** Typing, Selecting, Copying and pasting Text – Undo and Redo Action - Content formatting - font, name, size, bold, italics, underline - paragraph formatting - left, centre, right, justify alignment – Using Bullets and Numbering – Inserting Special characteristics and symbols
IV	**Table and Charts** Table creations - rows & columns-add & remove - Adding content inside document – Insert Chart and Graphs - insert picture, text from other file, clipart.
V	**Creating Bio-Data** Basics for Day to Day activities – Bio data - Letter Writing – Find and Replace - Mail merge – Spell Check, Grammar Check and Thesaurus - Header & footer- Watermark- Page number- footnote, endnote, reference.

Note: 100% Practice for External

*Marks: Internal 50 & External 50

Internal:50 Marks External:50 Marks (Practical only)

a) There is no external theory examination for this subject. Only practical shall be conducted as external examination.

Practical mark shall be awarded as below:

i)	Record Note	10 marks
ii)	Program/Procedure writing	10*2 =20 marks
iii)	Debugging	5 * 2 = 10 marks
iv)	Result	5 * 2 = 10 marks
	Total	50 marks

b) Practical examination should be conducted by both internal and external examiners.

List of Practical:

1. Create, open, edit & save a document

2. Formatting a content in a document-font name, size, bold, italics, underline, colour, and highlight.

3. Write a business letter and use alignment formatting left, right, centre and justify.

4. Create a mark sheet for 10 students using table options and add /remove rows & columns in table.

5. Creation of Calendar

6. Creation of Charts and Graphs

7. Create a content / story and insert a picture within the content. Edit the content & align.

8. Prepare a Bio-data /Resume for past of sales executive.

9. Create a letter and use mail merge.

10. Create and content insert Header & footer, watermark, page number, footnote, endnote, reference.

Recommended Texts	
1	"Computer Fundamentals and Microsoft Office" Anita Goel Publisher: Pearson Education, India
2	"Learning Microsoft Office 2019" By: Emergent Learning Publisher: Labyrinth Learning

Web Resources	
1	https://testbook.com/computer-awareness/microsoft-word
2	https://dotnetinstitute.co.in/wp-content/uploads/2021/02/Complete-Notes-MS-Word-2020- 21.pdf
3	https://srdc.msstate.edu/sites/default/files/2024-01/Word.pdf

Reference Books	
1	A First Course in computers Based on Windows 8 and MS Office2013) by Sanjay Saxena, Edition2015, Vikas Publishing House Pvt. Ltd. New Delhi.
2	Fundamentals of Information Technology & MS Office by Bhullar MS, Raman preet Kaur, Edition2015, Kalyani Publishers Ludhiana
Note: Latest Edition of Textbooks May be Used	

Course Outcomes

CO No.	On completion of the course, students will be able to	Cognitive level
CO1	Understand the foundational concepts of office productivity tools and their practical applications.	**K1**
CO2	Demonstrate proficiency in MS Word for document creation and formatting.	**K2,K6**
CO3	Utilize advanced Word features such as tables, charts, references, and multimedia insertions.	**K3,K4,K5**
CO4	Create professional documents suitable for academic and workplace environments.	**K5**
CO5	Integrate automated tools like mail merge, spell check, and formatting options to enhance document presentation.	**K5,K6**

Mapping Course Outcome With Programme Outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
Total	15	15	15	15	14	13	14	15
Average	3	3	3	3	2.8	2.6	2.8	3

S - Strong (3) M - Medium (2) L - Low (1)

Mapping Course Outcome With Programme Specific Outcomes

CO/POS	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

S - Strong (3) M - Medium (2) L - Low (1)

Pedagogy:

- Quiz with MCQ
- Case Study
- Projects with Models
- Assignment (PPT & Seminar Presentations)
- Group Discussions etc.,

Fundamentals of Business Studies

Title of the Course	**Fundamental of Business Studies**				
Course Type	**Foundation Course**				
Course Code	**25UFBE11**				
Year	**I**	**Semester**	**I**	**Credits**	**2**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		2	--	--	4

Learning Objectives	
LO1	To act as a buffer for the new entrants
LO2	To provide adequate time for the transition to hard core of degree courses
LO3	To prepare themselves before the onset of courses for first year degree programme.
LO4	To Identify the purpose, scope, and principles of auditing and entrepreneurial development, with a focus on women entrepreneurs
LO5	To Explain the fundamentals of income tax, including exemptions, tax terms, slab rates, and filing procedures

Unit	Contents
I	**Commerce-Introduction** Definition of Commerce -Importance's of Commerce -Meaning of barter system --business-industry- trade-hindrances of trade-branches of Commerce.
II	**Accounting-Introduction** Book-Keeping-Meaning -Definition –Objectives-Accounting- Meaning – Definition-Objectives- Importance-Functions-Advantages- Limitations-Methodsof Accounting-Single Entry Double Entry- Steps involved in double entry system-Advantages of double entry system- Meaning of Debit and Credit-Types of Accounts and its rules- Personal Accounts-Real Accounts-Nominal Accounts.
III	**Marketing and Advertising** Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer –Standardization and Grading -Pricing –Kinds of Pricing - AGMARK-ISI-Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media
IV	**Auditing & Entrepreneurial Development** Introduction of Auditing -Origin and Evolution –Definition - Features of Auditing -Objectives of Auditing Advantages of Audit - Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting &Auditing –Basic Principles of Audit- Classification of Audit- Entrepreneurial Development-Characteristics of an entrepreneur- Functions of an entrepreneur-Types of an entrepreneur - Problems of Women entrepreneur- Concept of Women Entrepreneurs
V	**Income Tax Law and Practice** Tax history-Types –Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and Administration- Slab Rate – Filing of Returns- Residential Status

Recommended Texts	
1	L.M. Prasad, Principles of Manaement, 2022 S.Chand&Sons Co. Ltd, New Delhi.
2	S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3	Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5	Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.

Course Outcomes

CO No.	On completion of the course, students will be able to	Cognitive level
CO1	To analyze the structure and importance of commerce and its branches in a business context	**K1**
CO2	To apply the rules and methods of bookkeeping and accounting in practical scenarios using the double-entry system.	**K2**
CO3	To Evaluate different marketing functions and advertising strategies suitable for varied business environments	**K3**
CO4	To Interpret audit procedures and entrepreneurial traits necessary for successful business startups, including women's entrepreneurship.	**K4**
CO5	To Compute basic income tax liabilities and file returns while understanding key tax provisions and exemptions	**K5**

Blue Print

Semester-I

Class: U.G. **Time: 3 Hours**

Max. Marks: 75

Section A (10 × 1 = 10)

Answer all questions.

Choose the correct answer. (With four options)

	Unit I	Unit II	Unit III	Unit IV	Unit V
Question Nos.	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10

Section B (5 × 5 = 25)

Answer ALL questions choosing either (a) or (b).

Answer should not exceed 250 words

	Unit I	Unit II	Unit III	Unit IV	Unit V
Question Nos.	11 (a) & 11 (b)	12 (a) & 12 (b)	13 (a) & 13 (b)	14 (a) & 14(b)	15 (a) & 15(b)

Section B (5 × 8 = 40)

Answer ALL questions choosing either (a) or (b).

Answer should not exceed 500 words.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Question Nos.	16 (a) & 16 (b)	17 (a) & 17 (b)	18 (a) & 18 (b)	19 (a) & 19 (b)	20 (a) & 20 (b)