

**Affiliated Colleges**

**108. B.Com General**

Programme Structure and Scheme of Examination (under CBCS)

(Applicable to the candidates admitted from the academic year 2023 -2024 onwards)

Course Code	Part	Study Components & Course Title	Credit	Hours/Week	Maximum Marks		
					CIA	ESE	Total
		<b>SEMESTER – I</b>					
23UTAML11 23UHINL11 23UFREL11	I	Language – I <b>பொது தமிழ் -I</b> Hindi-I French-I	3	6	25	75	100
23UENGL12	II	General English-I	3	6	25	75	100
23UCOMC13	III	Core – I - Financial Accounting - I	5	5	25	75	100
23UCOMC14		Core -II Principles of Management	5	5	25	75	100
23UCOME15-1 23UCOME15-2 23UCOME15-3		Departmental Elective – I Choose any 1 out of 3 (Generic / Discipline Specific) Business Communication (or) Indian Economic Development (or) Business Economics	3	4	25	75	100
		Skill Enhancement Course – 1 (NME-I)	2	2	25	75	100
23UCOMF17	IV	(Foundation Course) – Fundamentals of Business Studies	2	2	25	75	100
		<b>Total</b>	<b>23</b>	<b>30</b>			<b>700</b>
		<b>SEMESTER – II</b>					
23UTAML21 23UHINL21 23UFREL21	I	Language – II <b>பொது தமிழ் - II</b> Hindi - II French - II	3	6	25	75	100
23UENGL22	II	General English – II	3	6	25	75	100
23UCOMC23	III	Core – III:- Financial Accounting - II	5	5	25	75	100
23UCOMC24		Core –IV - Business Law	5	5	25	75	100
23UCOME25-1 23UCOME25-2 23UCOME25-3		Departmental Elective – II Choose any 1 out of 3 (Generic / Discipline Specific) Business Environment (or) Insurance and Risk Management (or) Office Management& Secretarial Practice	3	4	25	75	100
		Skill Enhancement Course –2 (NME-II) Fundamentals of Fintech	2	2	25	75	100
23USECG27	IV	Skill Enhancement Course – 3 Internet and its Applications (Common Paper)	2	2	25	75	100
		<b>Total</b>	<b>23</b>	<b>30</b>			<b>700</b>

### List of Non-Major Elective Courses Offered to Other Departments

Corse Code	Semester	Course Title	H/W	C	CIA	ESE	Total
23UCOMN16	I	Digital Banking	2	2	25	75	100
23UCOMN26	II	Fundamentals of Fintech	2	2	25	75	100

Methods of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
	Total	100 Marks
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	

23UTAML11	பொது தமிழ்-I	L	T	P	C
Semester-1		6			3

Semester - I	GENERAL ENGLISH - I	L	T	P	C
23UENGL12		6			3

<b>Semester- I</b>	<b>Core – I FINANCIAL ACCOUNTING- I</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>23UCOMC13</b>		<b>5</b>			<b>5</b>

**Learning Objectives:**

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

**Course Outcomes:**

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Remember the concept of rectification of errors and Bank reconciliation statements
<b>CO2:</b>	Apply the knowledge in preparing detailed accounts of sole trading concerns
<b>CO3:</b>	Analyse the various methods of providing depreciation
<b>CO4:</b>	Evaluate the methods of calculation of profit
<b>CO5:</b>	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

**Unit 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 – Need and Preparation - Bank Reconciliation Statement.

**Unit 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.

**Unit III: Depreciation and Bills of Exchange**

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method .

**Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.

**Unit IV: Accounting from Incomplete Records**

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. Average Due Date and Account Current.

**Unit V: Royalty and Insurance of Claims**

Meaning – Minimum Rent – Short Working – Recoupment of Short Working  
– Lessor and Lessee – Sublease – Accounting Treatment

### Recent Trends in Financial Accounting

Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination.

#### Text Books:

1. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, 2023 Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, 2023 “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: 2023 Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, 2023 “Financial Accounting”, Sultan Chand, New Delhi.

#### Supplementary Readings:

1. Dr. Arulanandan and Raman: 2022 Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , 2022 Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, 2023 Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, 2023 Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. 2023 Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

**NOTE: Latest Edition of Textbooks May be Used**

#### Web Reference:

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>

**NOTE: Latest Edition of Textbooks May be Used**

## Outcome Mapping

Programme Outcomes													Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	1
CO3	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	2

\*3- Strong, 2- Medium, 1- Low



Semester-I	Core – II PRINCIPLES OF MANAGEMENT	L	T	P	C
23UCOMC14		5			5

**Learning Objectives:**

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

**Course Outcomes:**

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Demonstrate the importance of principles of management.
<b>CO2:</b>	Paraphrase the importance of planning and decision making in an organization.
<b>CO3:</b>	Comprehend the concept of various authorizes and responsibilities of an organization.
<b>CO4:</b>	Enumerate the various methods of Performance appraisal
<b>CO5:</b>	Demonstrate the notion of directing, co-coordination and

**Unit 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 - Duties & Responsibilities.

**Unit II: Planning**

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.

**Unit 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

**Unit 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 Performance Appraisal - Work from Home - Managing Work from Home [WFH].

**Unit 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. 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 -

**Recent Trends in Principles of Management**

Faculty member will impart the knowledge on recent trends in Principles of Management to the students and these components will not cover in the examination.

Management by Exception [MBE].

**Text Books:**

1. Gupta.C.B, 2022 Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.
2. DinkarPagare,2023Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C.Tripathi& P.N Reddy, 2022 Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, 2022 S.Chand &Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, 2023 Business Management, Kalyani Publications, New Delhi.

**Supplementary Readings:**

1. K Sundar, 2022 Principles of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, 2023 Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, 2022 Management principles and applications, Cengage learning, India.
4. H.Mintzberg 2023 The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. & Nohria, N. Beyond the Hype 2023 Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

**Web Reference:**

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>

**NOTE: Latest Edition of Textbooks May be Used**

## Outcome Mapping

Programme Outcomes													Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3
CO5	2	2	2	2	2	2	3	3	2	2	2	3	3	2	2	2	2	2

\*3- Strong, 2- Medium, 1- Low

Semester-I	Departmental Elective- I BUSINESS COMMUNICATION	L	T	P	C
23UCOME15-I		4			3

**Learning Objectives:**

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

**Course Outcomes:**

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Acquire the basic concept of business communication.
<b>CO2:</b>	Exposed to effective business letter
<b>CO3:</b>	Paraphrase the concept of various correspondences.
<b>CO4:</b>	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
<b>CO5:</b>	Acquire the skill of preparing an effective resume

**Unit 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

**Unit II: Trade Enquiries**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries - Complaints and Adjustments - Collection Letters - Sales Letters - Circular Letters

**Unit III: Banking 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

**Unit 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

**Unit V: Application Letters**

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech

**Recent Trends in Business Communication**

Faculty member will impart the knowledge on recent trends in Business Communication to the students and these components will not cover in the examination.

**Text Books:**

1. Rajendra Pal & J.S. Korlahalli, 2023 Essentials of Business Communication- Sultan Chand & Sons- New Delhi.
2. Gupta and Jain, Business Communication, 2023 Sahityabahvan Publication, New Delhi.
3. K.P. Singha, 2023 Business Communication, Taxmann, New Delhi.
4. R. S. N. Pillai and Bhagavathi. S, 2023 Commercial Correspondence, Chand Publications, New Delhi.
5. M. S. Ramesh and R. Pattenshetty, 2023 Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

**Supplementary Readings:**

1. V.K. Jain and Om Prakash, 2022 Business communication, S.Chand, New Delhi.
2. Rithika Motwani, 2022 Business communication, Taxmann, New Delhi.
3. Shirley Taylor, 2022 Communication for Business-Pearson Publications - New Delhi.
4. Bovee, Thill, Schatzman, 2023 Business Communication Today - Pearson Education, Private Ltd- New Delhi.
5. Penrose, Rasbery, Myers, 2023 Advanced Business Communication, Bangalore.

**Web Reference:**

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

**NOTE: Latest Edition of Textbooks May be Used**

## Outcome Mapping

Programme Outcomes																Programme Specific Outcomes					
C O	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16					
C O1	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3					
C O2	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3	3					
C O3	3	3	3	3	3	3	3	1	3	3	3	3	3	3	3	3					
C O4	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3	3					
C O5	2	2	2	3	3	2	2	2	3	3	2	2	2	2	2	2					

\*3- Strong, 2- Medium, 1- Low



<b>Semester- I</b>	<b>DEPARTMENTAL ELECTIVE - 1 INDIAN ECONOMIC DEVELOPMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>23UCOME15 - 2</b>		<b>4</b>			<b>3</b>

**Learning Objectives:**

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

**Course Outcomes:**

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	To understand the concepts of Economic growth and development
<b>CO2:</b>	To know the features and factors affecting economic development
<b>CO3:</b>	To gain understanding about the calculation of national income
<b>CO4:</b>	To examine the role of public finance in economic development
<b>CO5:</b>	To understand the causes of inflation

**Unit I: Economic Development and Growth**

Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.

**Unit II: Economic Development**

Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development

**Unit III: National Income**

Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income.

**Unit 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.

**.Unit 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.

### Recent Trends in Indian Economic Development

Faculty member will impart the knowledge on recent trends in Indian Economic Development to the students and these components will not cover in the examination.

#### Text Books:

1. Dutt and Sundaram, 2023 Indian Economy, S.Chand, New Delhi
2. V.K. Puri, S.K. Mishra, 2023 Indian Economy, Himalaya Publishing house, Mumbai
3. Remesh Singh, 2023 Indian Economy, McGraw Hill, Noida.
4. Nitin Singhania, 2023 Indian Economy, McGraw Hill, Noida.
5. Sanjeverma, 2022 The Indian Economy, Unique Publication, Shimla.

#### Supplementary Readings:

1. Ghatak Subrata 2023 Introduction to Development Economics, Routledge Publications, New Delhi.
2. Sukumoy Chakravathy 2023 Development Planning- Indian Experience, OUP, New Delhi.
3. Ramesh Singh, 2023 Indian Economy, McGraw Hill, Noida.
4. Mier, Gerald, M 2023 Leading issues in Economic Development, OUP, New Delhi.
5. Todaro, Micheal P 2023 Economic Development in the third world, Orient Longman, Hyderabad

#### Web Reference:

1. <http://www.jstor.org>
2. <http://www.indiastat.com>
3. <http://www.epw.in>

**NOTE: Latest Edition of Textbooks May be Used**

## Outcome Mapping

Programme Outcomes													Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	2	2	1	2	3	2	2	1	2
CO2	3	2	3	3	3	3	3	3	3	2	2	1	2	3	2	2	1	1
CO3	3	1	3	3	3	3	3	3	3	2	1	1	2	3	2	1	1	2
CO4	3	2	3	3	3	3	3	3	3	2	2	2	2	3	2	2	2	1
CO5	2	2	3	3	2	2	2	2	2	3	1	1	2	2	3	1	1	1

\*3- Strong, 2- Medium, 1- Low

<b>Semester - I</b>	<b>DEPARTMENTAL ELECTIVE - 1 BUSINESS ECONOMICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>23UCOME15-3</b>		<b>4</b>			<b>3</b>

**Learning Objectives:**

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

**Course Outcomes:**

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Explain the positive and negative approaches in economic analysis
<b>CO2:</b>	Understood the factors of demand forecasting
<b>CO3:</b>	Know the assumptions and significance of indifference curve
<b>CO4:</b>	Outline the internal and external economies of scale
<b>CO5:</b>	Relate and apply the various methods of pricing

**Unit 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:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.

**Unit 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

**Unit III: Consumer Behavior**

Consumer Behavior – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal 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.

**Unit 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

**Unit V : Product Pricing**

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

### Recent Trends in Business Economics

Faculty member will impart the knowledge on recent trends in Business Economics to the students and these components will not cover in the examination.

Discrimination, Equilibrium of Firm in Monopolistic Competition– Oligopoly – Meaning – features, “Kinked Demand” Curve

#### Text Books:

1. H.L. Ahuja, 2023 Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2. C.M. Chaudhary, 2023 Business Economics–RBSA Publishers - Jaipur-03.
3. Aryamala.T, 2023 Business Economics, Vijay Nocole, Chennai.
4. T.P Jain, 2023 Business Economics, Global Publication Pvt. Ltd, Chennai.
5. D.M. Mithani, 2023 Business Economics, Himalaya Publishing House, Mumbai.

#### Supplementary Readings:

1. S.Shankaran, 2023 Business Economics–Margham Publications, Chennai.
2. P.L.Mehta, 2023 Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, 2023 Economics for Business–Thomas Nelson Australia
4. Ram singh and Vinaykumar, Business Economics, 2023 Thakur Publication Pvt. Ltd, Chennai.
5. Saluram and Priyanka Jindal, 2023 Business Economics, CA Foundation Study material, Chennai.

#### Web Reference:

1. [https://youtube.com/channel/UC69\\_-P77nf5-rKjcpVEsqQ](https://youtube.com/channel/UC69_-P77nf5-rKjcpVEsqQ)
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

**NOTE: Latest Edition of Textbooks May be Used**

#### Outcome Mapping

CO	Programme Outcomes												Programme Specific Outcomes					
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	2	2	1	2	3	2	2	1	2	2	2	1	2	2
CO2	3	3	3	3	2	2	1	2	3	2	2	1	1	2	2	1	1	1
CO3	3	3	3	3	2	1	1	2	3	2	1	1	2	2	1	1	2	2
CO4	3	3	3	3	2	2	2	2	3	2	2	2	1	2	2	2	1	2
CO5	2	2	2	2	3	1	1	2	2	3	1	1	1	3	1	1	1	2

<b>Semester-I</b>	<b>SKILL ENHANCEMENT COURSE - 1 ( NME- I) DIGITAL BANKING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>23UCOMN16</b>		<b>2</b>			<b>2</b>

**Learning Objectives:**

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

**Course Outcomes:**

After the successful completion of the course, the students will be able to:

<b>CO1:</b>	Explain the need for digital banking products and the usage of cards.
<b>CO2:</b>	Classify the usage of various payment systems.
<b>CO3:</b>	Discuss the profitability, risk management and frauds of mobile and internet banking.
<b>CO4:</b>	Analyse the approval processes of POS terminals.
<b>CO5:</b>	Explain the product features and services of ATM and Cash Deposit Machine.

**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)- Tap and Go, 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).

**Unit II: Payment System**

Overview of Domestic and Global Payment systems - RuPay and RuPay Secure - Immediate Payment Service (IMPS) – National Unified USSD Platform (NUUP) - National Automated Clearing House (NACH) - Aadhaar Enabled Payment System (AEPS) – Cheque Transaction System (CTS) – Real Time Gross Settlement Systems (RTGS) – National Electronic Fund Transfer (NEFT) - Innovative Banking & Payment Systems.

**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 Bitcoins



**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.

**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.

**Recent Trends in Digital Banking**

Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination.

**Text 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.

**Supplementary Readings:**

1. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai..
2. Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
3. Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai
4. SubbaRao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.

**Web Reference:**

- 1 [https://ebooks.lpude.in/commerce/bcom/term\\_4/DCOM208\\_BANKING\\_THEORY\\_AND\\_PRACTICE.pdf](https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf)
- 2 <http://www.himpub.com/documents/Chapter1859.pdf>.

<b>Semester-I</b>	<b>FOUNDATION COURSE FUNDAMENTALS OF BUSINESS STUDIES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>23UCOMF17</b>		<b>2</b>			<b>2</b>

A bridge course for the students of commerce faculty is conducted every year to give the students the knowledge of commerce faculty. The main objective of the course is to bridge the gap between subjects studied at School level and subjects they would be studying in commerce faculty. A Bridge course aims to cover the gap between the understanding level of the higher secondary school courses and higher educational courses. Bridge course is preparative course for college level course with an academic curriculum that is offered to enhance the knowledge of the students by means of preparing for the intellectual challenges of commerce subject and to know basic information about core subject.

Bridge courses are the tool to help students to success in their graduate level studies. It is also a pre requisite and foundational course to know the basic information about commerce subjects.

### **FUNDAMENTALS OF BUSINESS STUDIES**

#### **Objective**

The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programme.

<b>Course Outcomes:</b>	
	After the successful completion of the course, the students will be able to:
<b>CO 1:</b>	To make the students familiar with the basic concepts of commerce, and Management Fields.
<b>CO 2:</b>	To encourage and motivate the Students for the commerce Education.
<b>CO 3:</b>	To make the students aware towards the various branches of commerce for example, Accounts, Banking and Auditing.

#### **Unit I Commerce-Introduction**

Definition of Commerce -Importance's of Commerce -Meaning of barter system --business-industry-trade-hindrances of trade-branches of Commerce.

#### **Unit II Accounting-Introduction**

Book-Keeping-Meaning -Definition -Objectives-Accounting-Meaning -Definition-Objectives-Importance-Functions-Advantages-Limitations-Methods of 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.

#### **Unit 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

#### **Unit 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

**Unit 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.

**Text Books:**

1. L.M. Prasad, Principles of Management, 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.
6. T. Srinivasan 2024 Income Tax & Practice -Vijay Nicole Imprints Private Limited, Chennai.

Semester- II	பொது தமிழ்-II	L	T	P	C
23UTAML21		6			3

Semester - II	GENERAL ENGLISH - II	L	T	P	C
23UENGL22		6			3

<b>Semester - II</b>	<b>CORE- III FINANCIAL ACCOUNTING- II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>23UCOMC23</b>		<b>5</b>			<b>5</b>

**Learning Objectives:**

<b>LO1:</b>	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
<b>LO2:</b>	To understand the allocation of expenses under departmental accounts
<b>LO3:</b>	To gain an understanding about partnership accounts relating to Admission and retirement
<b>LO4:</b>	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
<b>LO5:</b>	To know the requirements of international accounting standards

**Course Outcomes:**

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	To evaluate the Hire purchase accounts and Instalment systems
<b>CO2:</b>	To prepare Branch accounts and Departmental Accounts
<b>CO3:</b>	To understand the accounting treatment for admission and retirement in partnership
<b>CO4:</b>	To know Settlement of accounts at the time of dissolution of a firm.
<b>CO5:</b>	To elaborate the role of IFRS

**Unit I: Hire Purchase and Installment System**

Hire Purchase System - Accounting Treatment - Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit

**Unit II: Branch and Departmental Accounts**

Branch - Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses - Inter-Departmental Transfer at Cost or Selling Price.

**Unit III: Partnership Accounts - I**

Partnership Accounts: -Admission of a Partner - Treatment of Goodwill - Calculation of Hidden Goodwill -Retirement of a Partner - Death of a Partner.

**Unit IV: Partnership Accounts - II**

Dissolution of Partnership - Methods - Settlement of Accounts Regarding Losses and Assets - Realization account - Treatment of Goodwill - Preparation of Balance Sheet

- Insolvency of a Partner - One or more Partners insolvent - All Partners insolvent -

Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

### Unit V: Accounting Standards for financial reporting

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference

#### Recent Trends in Financial Accounting

Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination.

between Ind AS and IFRS.

#### Outcome Mapping

Programme Outcomes													Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	1
CO2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2	1
CO3	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	1	1
CO4	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2	2
CO5	2	2	2	2	3	2	2	2	2	3	1	1	2	2	3	1	1	1

\*3- Strong, 2- Medium, 1- Low



Semester- 2	BUSINESS LAW	L	T	P	C
23UCOMC24		5			5

**Learning Objectives:**

<b>LO1:</b>	To know the nature and objectives of Mercantile law
<b>LO2:</b>	To understand the essentials of valid contract
<b>LO3:</b>	To gain knowledge on performance contracts
<b>LO4:</b>	To define the concepts of Bailment and pledge
<b>LO5:</b>	To understand the essentials of contract of sale

**Course Outcomes:**

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Explain the Objectives and significance of Mercantile law
<b>CO2:</b>	Understand the clauses and exceptions of Indian Contract Act.
<b>CO3:</b>	Explain concepts on performance, breach and discharge of contract.
<b>CO4:</b>	Outline the contract of indemnity and guarantee
<b>CO5:</b>	Explain the various provisions of Sale of Goods Act 1930

**Unit I : Introduction**

An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law

**Unit II : Elements of Contract**

**Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract

**Unit III: Performance Contract**

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract

**Unit IV : Contract of Indemnity and Guarantee**

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

**Unit V: Sale of Goods Act 1930**

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

**Recent Amendments in Business Law**

Faculty member will impart the knowledge on recent Amendments in Business Law to the students and these components will not cover in the examination.

**Text Books:**

1. N.D. Kapoor , 2023 Business Laws Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai 2023 Business Law, S.Chand, New Delhi.
3. M C Kuchhal & Vivek Kuchhal, 2023 Business law, S Chand Publishing, New Delhi
4. M.V. Dhandapani, 2023 Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, 2023 Business Law, Taxmann, New Delhi.

**Supplementary Readings:**

1. Preethi Agarwal, 2023 Business Law, CA foundation study material, Chennai.
2. Saravanavel, Sumathi, Anu, 2023 Business Law Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, 2023 Business Law, Nithya Publication, New Delhi.
4. D.Geet, Business Law 2023 Nirali Prakashan Publication, Pune.
5. M.R. Sreenivasan , 2023 Business Laws, Margham Publications, Chennai.

**NOTE: Latest Edition of Textbooks May be Used**

**Web Reference:**

1. [www.cramerz.com](http://www.cramerz.com) [www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes					
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2
CO2	2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2
CO3	2	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	2
CO4	2	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2
CO5	2	2	2	2	2	3	2	2	2	2	3	1	1	2	2	3	2	2

\*3- Strong, 2- Medium, 1- Low

<b>Semester- II</b>	<b>DEPARTMENTAL ELECTIVE – II BUSINESS ENVIRONMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>23UCOME25-1</b>		<b>4</b>			<b>3</b>

**Learning Objectives:**

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

**Course Outcomes:**

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Remember the nexus between environment and business.
<b>CO2:</b>	Apply the knowledge of Political Environment in which the businesses operate.
<b>CO3:</b>	Analyze the various aspects of Social Environment.
<b>CO4:</b>	Evaluate the parameters in Economic Environment.
<b>CO5:</b>	Create a conducive environment for business to operate globally.

**Unit I : An Introduction**

The Concept of Business Environment - Its Nature and Significance - Brief Overview of Political - Cultural - Legal - Economic and Social Environments and their Impact on Business and Strategic Decisions.

**Unit II: Political Environment**

Political Environment - Government and Business Relationship in India - Provisions of Indian Constitution Pertaining to Business.

**Unit III: Social and Cultural Environment**

Social and Cultural Environment - Impact of Foreign Culture - Castes and Communities - Linguistic and Religious Groups - Types of Social Organization - Social Responsibilities of Business.

**Unit IV : Economic Environment**

Economic Environment - Economic Systems and their Impact of Business - Macro Economic Parameters like GDP - Growth Rate Population - Urbanization - Fiscal Deficit - Plan Investment - Per Capita Income and their Impact on Business Decisions.

**Unit V: Technological Environment**

Technological Environment - Meaning- Features OF Technology- Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.

**Recent Trends in Business Environment**

Faculty member will impart the knowledge on recent trends in Business Environment to the students and these components will not cover in the examination.

**Text Books:**

1. C. B. Gupta, 2023 Business Environment, Sulthan Chand & Sons, New Delhi
2. Francis Cherunilam, 2023 Business Environment, Himalaya Publishing House, Mumbai
3. Dr. V.C. Sinha, 2023 Business Environment, SBPD Publishing House, UP.
4. Aswathappa.K, 2023 Essentials of Business Environment, Himalaya Publishing House, Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, 2023 Business Environment, Kalyani Publications, New Delhi

**Supplementary Readings:**

1. Veenakeshavpailwar, 2023 Business Environment, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, 2023 Business Environment, Pearson, New Delhi
3. S. Sankaran, 2023 Business Environment, Margham Publications, Chennai
4. Namitha Gopal, 2023 Business Environment, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson, 2023 The Business Environment, F T Prentice Hall, New Jersey

**NOTE: Latest Edition of Textbooks May be Used**

**Web Reference:**

1. [www.mbaofficial.com](http://www.mbaofficial.com)
2. [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)
3. [www.businesscasestudies.co.uk](http://www.businesscasestudies.co.uk)

**Outcome Mapping**

CO	Programme Outcomes												Programme Specific Outcomes					
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2
CO2	2	3	3	3	3	2	3	3	3	3	2	2	1	2	3	2	2	2
CO3	2	3	3	3	3	2	3	3	3	3	2	1	1	2	3	2	1	2
CO4	2	3	3	3	3	2	3	3	3	3	2	2	2	2	3	2	2	2
CO5	3	2	2	1	2	3	2	2	2	3	2	2	1	2	3	2	2	2

**\*3- Strong, 2- Medium, 1- Low**

<b>Semester- II</b>	<b>DEPARTMENTAL ELECTIVE - II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>23UCOME25-2</b>	<b>INSURANCE AND RISK MANAGEMENT</b>	<b>4</b>			<b>3</b>

**Learning Objectives:**

<b>LO1:</b>	To know the concepts and principles of contract of insurance
<b>LO2:</b>	To understand the basic features of life insurance
<b>LO3:</b>	To gain knowledge on the principles of general insurance
<b>LO4:</b>	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)
<b>LO5:</b>	To know the risk management process

**Course Outcomes:**

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Identify the workings of insurance and hedging
<b>CO2:</b>	Evaluate the types of insurance policies and settlement
<b>CO3:</b>	Settle claims under various types of general insurance
<b>CO4:</b>	Know the protection provided for insurance policy holders under IRDA
<b>CO5:</b>	Evaluate the assessment and retention of risk

**Unit I : Introduction to Insurance**

Definition of Insurance - Characteristics of Insurance - Principles of Contract of Insurance - General Concepts of Insurance - Insurance and Hedging - Types of Insurance - Insurance Intermediaries.

**Unit II: Life Insurance**

Life Insurance Business - Fundamental Principles of Life Insurance - Basic Features of Life Insurance Contracts - Life Insurance Products -Traditional and Unit Linked Policies - Individual and Group Policies - With and Without Profit Policies - Policies - Types of Life Insurance Policies.

**Unit III: General Insurance**

General Insurance Business - Fundamental Principles of General Insurance - Types - Fire Insurance - Marine Insurance - Motor Insurance - Personal Accident Insurance - Liability Insurance - Miscellaneous Insurance - Claims Settlement.

**Unit IV : Risk Management**

Risk Management - Objectives - Process - Identification, Evaluation, Retention and Risk Transfer - Risk Financing - Level of Risk Management - Corporate Risk Management - Management of Risk by Individual.

**Unit V: IRDA Act 1999**

Insurance Regulatory and Development Authority 1999 (IRDA) - Introduction - Purpose, Duties, Powers, and Functions of IRDA - Operations of IRDA - Insurance Policyholders' Protection under IRDA - Exposure/Prudential Norms - Summary Provisions of Related Acts.

### Recent Amendements in Insurance

Faculty member will impart the knowledge on recent Amendments in Insurance to the students and these components will not cover in the examination.

### Text Books:

1. Neeti Gupta, Anuj Gupta and Abha Chopra, 2023 Risk Management and Insurance, Kalyani Publishers, New Delhi.
2. N. Premavathy 2023 Elements of Insurance, Sri Vishnu Publications, Chennai.
3. M.N. Mishra & S.B. Mishra, 2023 Insurance Principles and Practice, S Chand Publishers, New Delhi.
4. Michel Crouhy, 2023 The Essentials of Risk Management, McGraw Hill, Noida.
5. Thomas Coleman, 2023 A Practical Guide to Risk Management, CFA, India.

### Supplementary Readings:

1. John C.Hull, 2023 Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2. P.K. Gupta, 2023 Insurance and Risk Management, Himalaya Publications, Mumbai.
3. Sunilkumar, 2023 Insurance and Risk Management, Golgotia publishers, New Delhi.
4. Nalini PravaTripathy, 2023 Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5. Anand Ganguly 2023 Insurance Management, New Age International Publishers.

**NOTE: Latest Edition of Textbooks May be Used**

### Web Reference:

- 1 <https://www.mcminnlaw.com/principles-of-insurance-contracts/>
- 2 <https://www.investopedia.com/terms/l/lifeinsurance.asp>
- 3 [https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral\\_Layout.aspx?page=PageNo108&flag=1](https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1)

## Outcome Mapping

Programme Outcomes													Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	2	3	3	3	3	2	2	1	2	3	2	2	2	1	1	2	3	2
CO2	2	3	3	3	3	2	2	1	2	3	2	2	2	1	1	2	3	2
CO3	2	3	3	3	3	2	1	1	2	3	2	1	2	1	1	2	3	2
CO4	2	3	3	3	3	2	2	2	2	3	2	2	2	1	2	2	3	2
CO5	3	2	2	2	3	2	2	1	2	3	2	2	2		1	2	3	2

\*3- Strong, 2- Medium, 1- Low

<b>Semester-II</b>	<b>DEPARTMENTAL ELECTIVE -II OFFICE MANAGEMENT &amp; SECRETARIAL PRACTICE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>23UCOME2 5</b>		<b>4</b>			<b>3</b>

**Learning Objectives:**

<b>LO1:</b>	To familiar with modern office management.
<b>LO2:</b>	To familiar with the work atmosphere
<b>LO3:</b>	To train the students in maintaining and running the office effectively.
<b>LO4:</b>	To understand and organize data records
<b>LO5:</b>	To gain knowledge about the role of a secretary

**Course Outcomes:**

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	To familiar with modern office management.
<b>CO2:</b>	To familiar with the work atmosphere
<b>CO3:</b>	To train the students in maintaining and running the office effectively.
<b>CO4:</b>	To understand and organize data records
<b>CO5:</b>	To gain knowledge about the role of a secretary

**Unit I : Modern Office and Its Function:** Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.

**Unit II: Office Space and Environment Management:** Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation— Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.

**Unit III: Office Systems and Procedures:** The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms - Design, Management and Control

**Unit IV :Records Management**

Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralized vs. Decentralized Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management



Programme—Modern Tendencies in Records Making.

### **Unit V: Secretarial Practice**

Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.

#### **Recent Trends in Office Management and Secretarial Practice**

Faculty member will impart the knowledge on recent trends in Office Management and Secretarial Practice to the students and these components will not cover in the examination.

#### **Text Books:**

- 1 R S N Pillai & Bagavathi, 2023 Office Management, S Chand Publications, New Delhi
- 2 P.K. Ghosh, 2023 Office Management, Sultan Chand & Sons, New Delhi.
- 3 R.K. Chopra, 2023 Office Management, Himalaya Publishing House, Mumbai.
- 4 Bhatia, R.C. 2023 Principles of Office Management, Lotus Press, New Delhi.
- 5 Leffingwell and Robinson 2023 Text book of Office Management, Tata McGraw-Hill, Noida.

#### **Supplementary Readings:**

- 1 Chhabra, T.N., 2023 Modern Business Organisation, Dhanpat Rai & Sons New Delhi.
- 2 Terry, George R, 2023 Office Management and Control, Irwin, United States.
- 3 Duggal, Balraj, 2023 Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
- 4 Dr. I.M. Sahai, 2023 Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.
- 5 T Ramaswamy, 2023 Principles Of Office Management, Himalaya Publishers, Mumbai.

**NOTE: Latest Edition of Textbooks May be Used**

#### **Web Reference:**

- 1 <https://accountlearning.com/basic-functions-modern-office/>
- 2 <https://records.princeton.edu/records-management-manual/records-management-concepts-definitions>
- 3 <https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929>

### Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO 1	3	2	2	1	2	3	2	2	2	1	1	2	3	2	2	1	1	2
CO 2	3	2	2	1	2	3	2	2	2	1	1	2	3	2	2	1	1	2
CO 3	3	2	1	1	2	3	2	1	2	1	1	2	3	2	2	1	1	2
CO 4	3	2	2	2	2	3	2	2	2	1	2	2	3	2	2	1	2	2
CO 5	3	2	2	1	2	3	2	2	2		1	2	3	2	2	2	1	2

\*3- Strong, 2- Medium, 1- Low

<b>Semester - II</b>	<b>SKILL ENHANCEMENT COURSE -2 (NME- II) FUNDAMENTALS OF FINTECH</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>23UCOMN26</b>		<b>2</b>			<b>2</b>

#### Learning Objectives:

<b>LO1:</b>	To educate the students to introduce Fintech
<b>LO2:</b>	To gain knowledge in Financial Technology and Digital payments
<b>LO3:</b>	To acquire knowledge in Cryptocurrencies
<b>LO4:</b>	To know the knowledge in Block chain Technology
<b>LO5:</b>	To understand the effects of fintech on various sectors

#### Course Outcomes:

	After the successful completion of the course, the students will be able to:
<b>CO1:</b>	Identify the benefits of FinTech industry;
<b>CO2:</b>	Enable a better understanding of Financial Technology and Digital Payments
<b>CO3:</b>	Analyse the functioning of Cryptocurrency
<b>CO4:</b>	Explain the impact of Block Chain Technology
<b>CO5:</b>	Evaluate the effects of Fintech on various sectors

#### Unit I: Introduction to Fintech

Introduction – Meaning of Fintech - Definitions - The History And Evolution Of The Fintech Industry - FinTech Ecosystem - Recent Developments - FinTech In India - FinTech Market Trends In India - Types Of FinTech or Transformation of Financial Services - Benefits Of FinTech - Drawbacks Of FinTech - Key Growth Drivers -Challenges

#### Unit II: Financial Technology and Digital Payments

Introduction -Artificial Intelligence (AI) in FinTech-Machine Learning in FinTech - Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) -- Financial Data Analytics - Data Science and Big Data in FinTech - Digital Payments - Cashless Society - DFS Eco System -Developing Countries

and DFS: The Story of Mobile Money - RTGS networks;

**Unit III: Crypto currencies**

Crypto currencies - benefits - disadvantages- Examples of crypto currencies - Outline of crypto currency – types- wallet - Legal and Regulatory Implications - legal position of crypto currencies in India - Impact on crypto currencies

**Unit IV: Block chain Technology**

Block chain Technology in FinTech – An understanding of Block chain technology, its potential, and applications - BCT in Banking – Benefits of BCT in banking - BCT in Indian Banking Sector - BCT in supply chain management

**Unit V: Effects of Fin-Tech on Various Sectors**

Effects of Fin-tech on Payment Innovations – The Implications of Fintech On Real Estate, Insurance, Health, And Payment Innovations - The effects of Fin-tech on Payment Innovations – Health- Real-Estate- Insurance Sector- Capital Market - Key Fin-tech trends - FinTech Around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa

**Recent Trends in Fintech**

Faculty member will impart the knowledge on recent trends in Fintech to the students and these components will not cover in the examination.

**Text Books:**

- 1 Dheenadhayalan V and Vijay C, 2022 Fintech, Vijay Nicole Imprints Pvt. Ltd, Chennai
- 2 Sanjay Phadke., 2020 Fintech Future : The Digital Dna Of Finance Paperback –
- 3 Agustin Rubini, 2021 Fintech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition

**Supplementary Readings:**

1. Aravind Narayanan 2022 Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction
2. Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, 2022 Princeton University
3. SlavaGomzin 2020 Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, Universal Publishers, USA
4. The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Taulli/ Apress, Latest 1 ST Edition 2020 Website Reference: <https://www.ibm.com/industries/banking-financial-markets/resources/omnichannelbanking-paper/>. <https://thefinancialbrand.com/111080/evolution-future-digital-banking-baas>
5. Diamandis, P. H., & Kotler, S. 2020. The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon & Schuster

<b>Semester-II</b>	<b>SKILL ENHANCEMENT COURSE - 3 INTERNET AND ITS APPLICATIONS (Common Paper)</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>23USECG27</b>		<b>2</b>			<b>2</b>

**Objective**

This subject seeks to develop the would-be Accounting Executives with knowledge in Internet for the application in the area of Accounting.

**Unit I: Internet Concepts**

Introduction – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High Speed Connections : ISDN, ADSL, and Cable Modes – Intranets : Connecting LAN to the Internet.

**Unit II: E-mail Concept**

E-mail Concepts – E-mail Addressing – E-mail Basic Commands – Sending and Receiving Files by e-mail – Controlling e-mail Volume – Sending and Receiving Secure e-mail.

**Unit III: Internet Services**

Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup Concepts – Reading Usenet Newsgroups – Video Conferencing.

**Unit IV: Web Concepts and Browsers**

World-Wide-Web Concepts – Elements of Web – Clients and Servers – URL and TP –Web Browsers – Netscape Navigator and Communicator-Microsoft Internet Explorer.

### **Unit V: Search Engines**

Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, Info space, Who where, Yahoo- Subscriptions and Channels – Web Sites-Making use of Web Resources – New and Weather, Sports, Personal Finance and Investing – Entertainment – Shopping – Travel, Kids, Teens, Parents and Communities, Health and Medicine, Religion and Spirituality.

### **TEXT BOOKS**

1. Alexis Leon and Mathews Leon- Internet for everyone, Leon Techworld, Chennai, India, 2000.
2. Kamlesh N. Agarwal – Business on the Net, McMillan India Ltd., 2002
3. Kamlesh N. Agarwal&PrateekA.Agarwal – Web the Net – An introduction to Wireless application protocol, McMillan India Ltd., 2002
4. Margaret Levine Young-The Complete Reference-Internet”, TMG Pub., New Delhi, 2002.

### **REFERENCE BOOKS**

1. Douglas E.Commer-Computer Networks and Internet, PHI ( Addition Wesley Lonman), New Delhi, 2001.
2. Minoli Daniel – Internet & Internet Engineering , Tata McGraw Hill, NewDelhi, 2002.