



# **K.M.G. COLLEGE OF ARTS AND SCIENCE** **(AUTONOMOUS)**

Approved by the Government of Tamil Nadu  
Permanently Affiliated to Thiruvalluvar University, Vellore  
Recognized under Section 2(f) and 12(B) of the UGC Act 1956  
Accredited by NAAC (2nd Cycle) with (CGPA of 3.24/4) 'A' Grade

**P.G. & RESEARCH DEPARTMENT OF COMMERCE**

**B.Com - Commerce**

**SYLLABUS**  
**(CHOICE BASED CREDIT SYSTEM)**

**Under**

**LEARNING OUTCOMES-BASED CURRICULUM**  
**FRAMEWORK (LOCF)**

**(Effective for the Batch of Students Admitted from 2024-2025)**

## PREFACE

The curriculum of graduate commerce has been designed to explain the concepts in various fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organizational behavior, computer applications, research etc. The purpose of the outcome-based education is meant to provide an exposure to the fundamental aspects of commerce and business environment, keeping in mind the growing needs for higher education, employability, entrepreneurship and social responsibility. The periodical restructuring of the syllabi is carried out to fulfill the requirements of graduate attributes, qualification descriptors, programme learning outcomes and course outcomes. The outcome-based education enriches the curriculum to deliver the basic principles, synthetic strategies, mechanisms and application-oriented learning for the benefit of students. The programme also includes training to students for seminar presentation, preparation of internship reports, hands-on training in lab courses, skills to handle instruments, synthesis and its analysis, developing leadership qualities, organization and participation in the interdepartmental academic competitions. The allied papers provide a platform to strengthen the understanding of the core subjects. The non-major elective courses offer chances to learn and augment interest in other related fields. The outcome-based curriculum is intended to enrich the learning pedagogy to global standards. ICT enabled teaching-learning platforms are provided to students along with the interaction of international scientists. The seminars periodically delivered by industrialists, subject experts and former professors would certainly help the students to update with latest technology/trends in different fields of commerce. The exposure to the industrial internship and MoUs with industries can open an avenue for a start-up and its progress would be followed regularly. The OBE based evaluation methods will reflect the true cognitive levels of the students as the curriculum is designed with course outcomes and cognitive level correlations as per BLOOM's Taxonomy.

## **ABOUT THE COLLEGE**

The College was founded in the new millennium 2000 by the vision of late Shri.K.M.Govindarajan fondly known as Iyah, with a mission to offer higher education in the fields of Arts and Science to the needy and the poor middle class students of this area and make them fully employable and economically self-reliant. With a humble beginning of launching an elementary school named Thiruvalluvar Elementary School in the year 1952, Iyah groomed it into a Higher Secondary School and later into a college. Education was his soul and breath. The college has grown into a full-fledged educational hub offering 12 graduate programs, 8 post graduate programs, 5 M.Phil research programs and 4 Ph.D program. The college has been accredited with 'A' grade by NAAC in 2nd cycle and recognized under section 2(f) & 12(B) of the UGC act 1956. The College is permanently affiliated to Thiruvalluvar University. The College is also acquired the status of Autonomous from the academic year 2024-2025. The College is an associate member of ICT Academy and registered member of NPTEL and Spoken Tutorials of IIT Bombay. The college is also a member of INFLIBNET and NDL.

## **VISION OF THE COLLEGE**

Empower young men and women by educating them in the pursuit of excellence, character building and responsible citizen.

## **MISSION OF THE COLLEGE**

Offer higher education in the fields of Arts, Science & Management to the needy and make them fully self-dependent.

## **QUALITY POLICY OF THE COLLEGE**

KMG Students achieve the best learning results and personal growth with modern education that equip them for working life and a changing society to become deserving citizens.

## ABOUT THE DEPARTMENT

The Department is an ever-green favourite of students in the blazing effulgence of job prospects of the seven staff members three are Ph.D and four are M.Phil. Two of them have been qualified in SET. The department has programmes at UG, PG and Research (M.Phil & Ph.D) levels which are the foremost choice of vast majority of students.

The department has lighted its beacon lamp of scholarly guidance to illuminate the research world of 55 M.Phil Scholars (since the inception of the course in 2010-2011) who have successfully accomplished the task by helping the commerce banner fly far high on the mast of glory.

The scholar- inmates are regularly presenting papers at several national seminars and conferences, symposia and workshops. Two staff members are recognized as Guide supervisors for Ph.D course and two research scholars completed their degree and 15 research scholars pursuing their research course in the department.

The department maintains its own library to focus students studious attention on learning more through book reading.

The year of establishment of various courses of our department are as follows:

S.No	Courses	Establishment year
1	B.Com (General)	2000
2	M.Com - General	2003
3	Master of Philosophy	2010
4	Doctor of Philosophy	2016

## VISION OF THE DEPARTMENT

To train the students to handle accounts in business firms through quality commerce education that enhance their self-confidence meet the challenges of the contemporary business environment.

## MISSION OF THE DEPARTMENT

To nurture commerce professionals who possess a high level of knowledge and competence to effectively contribute to society with commitment and integrity

## PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

- 1. Professional Excellence:** Graduates will demonstrate competency and excellence in their chosen fields of study, applying theoretical knowledge to practical situations effectively.
- 2. Character Development:** Graduates will exhibit strong moral and ethical character, upholding values of integrity, honesty, and respect for others in both personal and professional endeavors.
- 3. Leadership and Citizenship:** Graduates will emerge as responsible leaders and active citizens, contributing positively to their communities and society at large through their actions and initiatives.
- 4. Continuous Learning:** Graduates will engage in lifelong learning and professional development activities, adapting to evolving technologies, methodologies, and societal needs.
- 5. Self-Dependency and Entrepreneurship:** Graduates will possess the skills and mindset necessary to be self-reliant and entrepreneurial, capable of creating opportunities for themselves and others through innovation and initiative.
- 6. Effective Communication and Collaboration:** Graduates will demonstrate proficiency in communication skills, both verbal and written, and exhibit the ability to collaborate effectively with diverse teams and stakeholders.
- 7. Global Perspective:** Graduates will have a broad understanding of global issues and perspectives, demonstrating cultural sensitivity and adaptability in multicultural environments.

**PROGRAM OUTCOMES (POs)**

On successful completion of the programme, the students will be able to:

POs	Graduate Attributes	Statements
PO1	Disciplinary Knowledge	Acquire detailed knowledge and expertise in all the disciplines of the subject.
PO2	Communication Skills	Ability to express thoughts and ideas effectively in writing, listening and confidently Communicate with others using appropriate media
PO3	Critical Thinking	Students will develop aptitude Integrate skills of analysis, critiquing, application and creativity.
PO4	Analytical Reasoning	Familiarize to evaluate the reliability and relevance of evidence, collect, analyze and interpret data.
PO5	Problem Solving	Capacity to extrapolate the learned competencies to solve different kinds of non-familiar problems.
PO6	Employability and Entrepreneurial Skill	Equip the skills in current trends and future expectations for placements and be efficient entrepreneurs by accelerating qualities to facilitate startups in the competitive environment.
PO7	Individual and Team Leadership Skill	Capability to lead themselves and the team to achieve organizational goals and contribute significantly to society.
PO8	Multicultural Competence	Possess knowledge of the values and beliefs of multiple cultures and a global perspective.
PO 9	Moral and Ethical awareness/reasoning	Ability to embrace moral/ethical values in conducting one's life.
PO10	Lifelong Learning	Identify the need for skills necessary to be successful in future at personal development and demands of work place.

**PROGRAM SPECIFIC OUTCOMES (PSOs)**

On successful completion of the, the students will be able to:

PSOs	Statements
PSO1	To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs.
PSO2	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	To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

**Correlation Rubrics:**

High	Moderate	Low	No Correlation
3	2	1	-

**Mapping of PSOs with POs:**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
PSO1	3	3	3	3	3	3	-	-	-	2
PSO2	3	2	3	3	3	3	-	1	-	2
PSO3	3	3	3	3	3	3	-	2	3	3

# K.M.G. COLLEGE OF ARTS AND SCIENCE

## (AUTONOMOUS)

### Subject and Credit System- B.Com

(Effective for the Batch of Students Admitted from 2024-2025)

Semester	Part	Category	Course Code	Course Title	Ins. Hrs/ Week	Credit	Maximum Marks		
							Internal	External	Total
<b>SEMESTER - I</b>	I	Language	AULT10 / AULU 10	General Tamil – I / Urdu - I	6	3	25	75	100
	II	English	AULE10	English – I	6	3	25	75	100
	III	Core – 1	AUCCM11	Financial Accounting I	5	5	25	75	100
	III	Core – 2	AUCCM12	Principles of Management	5	5	25	75	100
	III	Elective-I (Choose any One)	AUECM13A	Business Communication	4	3	25	75	100
			AUEEC13B	Indian Economic Development					
			AUEEC13C	Business Economics					
	IV	Skill Enhancement	AUSCM14	Stress Management	2	2	25	75	100
IV	Foundation Course	AUFCM15	Fundamentals of Commerce	2	2	25	75	100	
<b>Semester Total</b>					<b>30</b>	<b>23</b>			
<b>SEMESTER - II</b>	I	Language	AULT20 / AULU 20	General Tamil – II / Urdu - II	6	3	25	75	100
	II	English	AULE20	English – II	6	3	25	75	100
	III	Core - 3	AUCCM21	financial Accounting II	5	5	25	75	100
	III	Core – 4	AUCCM22	Business Law	5	5	25	75	100
	III	Elective-II (Choose any One)	AUECM23A	Business Environment	4	3	25	75	100
			AUECM23B	Insurance & Risk Management					
			AUECM23C	International Trade					
	IV	Skill Enhancement	AUSCM24	Interview Skill and Career Development	2	2	25	75	100
IV	Skill Enhancement	AUSCM25	MS Word for Commerce	2	2	25	75	100	
<b>Semester Total</b>					<b>30</b>	<b>23</b>			



Semester	Part	Category	Course Code	Course Title	Ins. Hrs/ Week	Credit	Maximum Marks		
							Internal	External	Total
SEMESTER - III	I	Language	AULT30 / AULU 30	General Tamil – III / Urdu - III	6	3	25	75	100
	II	English	AULE30	English – III	6	3	25	75	100
	III	Core - 5	AUCCM31	Corporate Accounting I	5	5	25	75	100
	III	Core – 6	AUCCM32	Company Law	5	5	25	75	100
	III	Elective-III (Choose any One)	AUECM33A	Business Legislation	3	3	25	75	100
			AUECM33B	Business Mathematics & Statistics					
			AUECM33C	E- Commerce					
	IV	Skill Enhancement	AUSCM34	Accounting Using Excel	1	1	25	75	100
	IV	Skill Enhancement	AUSCM35	Digital Banking	2	2	25	75	100
IV	Compulsory	AUES30	Environmental Studies	2	2	25	75	100	
<b>Semester Total</b>					<b>30</b>	<b>24</b>			
SEMESTER - IV	I	Language	AULT40 / AULU 40	General Tamil – IV / Urdu - IV	6	3	25	75	100
	II	English	AULE40	English – IV	6	3	25	75	100
	III	Core - 7	AUCCM41	Corporate Accounting II	6	5	25	75	100
	III	Core – 8	AUCCM42	Principles of Marketing	5	5	25	75	100
	III	Elective-IV (Choose any One)	AUECM43A	Financial Services	3	3	25	75	100
			AUECM43B	Consumerism & Consumer Protection					
			AUECM43C	Operation Research					
	IV	Skill Enhancement	AUSCM44	Drafting Business Letters	2	2	25	75	100
	IV	Skill Enhancement	AUSCM45	Basics of Power Point Presentation	2	2	25	75	100
<b>Semester Total</b>					<b>30</b>	<b>23</b>			

Semester	Part	Category	Course Code	Course Title	Ins. Hrs/ Week	Credit	Maximum Marks		
							Internal	External	Total
SEMESTER - V	III	Core – 9	AUCCM51	Cost Accounting I	5	4	25	75	100
	III	Core – 10	AUCCM52	Banking Law and Practice	5	4	25	75	100
	III	Core – 11	AUCCM53	Income Tax Law and Practice I	5	4	25	75	100
	III	Core – 12	AUCCM54	Auditing and Corporate Governance	5	4	25	75	100
	III	Elective-V (Choose any One)	AUECM55A	Financial Management	4	3	25	75	100
			AUECM55B	Indirect Taxation					
	III	Elective-VI (Choose any One)	AUECM56A	Human Resource Management	4	3	25	75	100
			AUECM56B	Office Management & Secreterial Practice					
	IV	Compulsory	AUVE50	Value Education	2	2	25	75	100
IV	Compulsory	AUICM57	Internship/Industrial Training (Carried out in II-Year Summer vacation) (30hours)	-	2	100	-	100	
<b>Semester Total</b>					<b>30</b>	<b>26</b>			
SEMESTER - VI	III	Core – 13	AUCCM61	Cost Accounting II	5	4	25	75	100
	III	Core – 14	AUCCM62	Management Accounting	5	4	25	75	100
	III	Core – 15	AUCCM63	Income Tax Law & Practice II	5	4	25	75	100
	III	Elective-VII	AUECM64A	Entrepreneurial Development	5	3	25	75	100
			AUECM64B	Computer Application in Business					
	III	Elective-VIII	AUECM65A	Logistics and Supply Chain Management	5	3	25	75	100
			AUECM65B	Spreadsheet for Business					
	IV	Compulsory	AUEA60	Extension Activity	-	1	100	-	100
	V	Compulsory	AUPCCM66	General Awareness for Competitive Examinations	2	2	25	75	100
<b>Semester Total</b>					<b>30</b>	<b>21</b>			

### Consolidated Semester wise and Component wise Credit distribution

Parts	Semester-I	Semester-II	Semester-III	Semester-IV	Semester-V	Semester-VI	Total Credits
<b>Part-I</b>	03	03	03	03	-	-	12
<b>Part-II</b>	03	03	03	03	-	-	12
<b>Part-III</b>	13	13	13	13	22	18	92
<b>Part-IV</b>	04	04	05	04	04	1	22
<b>Part-V</b>	-	-	-	-	-	2	2
<b>Total</b>	23	23	24	23	26	21	<b>140</b>

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

## COURSE DESCRIPTORS

<b>Title of the Course</b>	FINANCIAL ACCOUNTING I	<b>Hours/Week</b>	06
<b>Course Code</b>	AUCCM11	<b>Credits</b>	05
<b>Category</b>	Core-1	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	Higher secondary COMMERCE	<b>Regulation</b>	2024

### Objectives of the course:

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits.
- To familiarize with the accounting treatment of depreciation
- To learn the methods of calculating profit for single entry system.
- To gain knowledge on the accounting treatment of insurance claims.

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	<b>Fundamentals of Financial Accounting</b> 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.	CO1	K1 K2 K3
<b>UNIT-II</b>	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	CO1 CO2	K1 K2 K3 K4
<b>UNIT-III</b>	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.	CO3	K1 K2 K3 K5

<b>UNIT-IV</b>	<b>Accounting from Incomplete Records – Single Entry System</b> 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.	CO4	K1 K2 K3 K5
<b>UNIT-V</b>	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	CO5	K1 K2 K3 K5 K6

**THEORY – 20%, PROBLEMS – 80%.**

**Recommended Text Books**

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

**Reference Books**

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

**Website and e-learning source**

- 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>

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Recall the Accounting basic concepts and classification of error and Bank Reconciliation Statement	K1,
CO2	Classify the capital and Revenue nature and able to prepare the final accounts	K1,K2,K3
CO3	Identify the Depreciation concept and methods and bills of exchange	K1,K2,K3,K4
CO4	Compare the in completed records with double entry system	K1,K2, K3,K4
CO5	Assess the minimum rent, recoupment of short working lessor, lessee and average clause.	K1,K2,K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	1	-	-	-	-	2	2	3	3	1
CO2	3	3	3	1	-	-	-	-	2	2	3	3	3
CO3	3	3	3	-	-	-	-	-	3	3	3	3	3
CO4	3	3	3	3	-	-	-	-	3	3	3	3	3
CO5	3	3	3	3	1	-	-	-	3	3	3	3	2

## COURSE DESCRIPTORS

<b>Title of the Course</b>	PRINCIPLES OF MANAGEMENT	<b>Hours/Week</b>	05
<b>Course Code</b>	AUCCM12	<b>Credits</b>	05
<b>Category</b>	Core-1	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	Higher secondary COMMERCE	<b>Regulation</b>	2024

### Objectives of the course:

- To understand the basic management concepts and functions.
- To know the various techniques of planning and decision making
- To familiarize with the concepts of organisation structure
- To gain knowledge about the various components of staffing
- To enable the students in understanding the control techniques of management

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	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.	CO1	K1 K2 K3
<b>UNIT-II</b>	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	CO2	K1 K2 K3 K4
<b>UNIT-III</b>	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.	CO3	K1 K2 K3 K4

<b>UNIT-IV</b>	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].	CO4	K1 K2 K3 K5
<b>UNIT-V</b>	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].	CO5	K1 K2 K3 K5 K6

**THEORY – 100%**

**Recommended Text Books**

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

**Reference Books**

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, 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.



**Website and e-learning source**

1. <http://www.universityofcalicut.info/syl/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination /21392>

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Demonstrate the importance of principles of management.	K1,K2
CO2	Paraphrase the importance of planning and decision making in an organization.	K1,K2,K3,K4
CO3	Comprehend the concept of various authorities and responsibilities of an organization.	K1,K2,K3,K4
CO4	Enumerate the various methods of Recruitment process, Performance appraisal	K1,K2,K3,K4
CO5	Demonstrate the notion of directing, co-ordination and control in the management.	K1,K2,K3,K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	-	-	2	-	-	-	2	3	3	3	1
CO2	3	3	3	2	3	-	-	-	3	3	3	3	3
CO3	3	3	3	3	2	2	--	-	-	2	3	3	-
CO4	3	3	3	3	3	-	1	-	2	3	3	3	-
CO5	3	3	3	-	3	-	2	1	1	2	3	3	-

## COURSE DESCRIPTORS

<b>Title of the Course</b>	BUSINESS COMMUNICATION	<b>Hours/Week</b>	05
<b>Course Code</b>	AUECM13A	<b>Credits</b>	03
<b>Category</b>	ELECTIVE - I	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	Higher secondary COMMERCE	<b>Regulation</b>	2024

### Objectives of the course:

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

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	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	CO1	K1 K2 K3
<b>UNIT-II</b>	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars	CO1 CO2	K1 K2 K3 K4
<b>UNIT-III</b>	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	CO1 CO3	K1 K2 K3 K4

<b>UNIT-IV</b>	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	CO1 CO4	K1 K2 K3
<b>UNIT-V</b>	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile	CO1 CO5	K1 K2 K3

**Recommended Text Books**

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

**Reference Books**

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

**Website and e-learning source**

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

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Acquire the basic concept of business communication and essentials of business letter	K1,K2,K3
CO2	Outline the trade enquiry, complaints and adjustment and collection letters	K1,K2,K3
CO3	Classify the concept of various correspondences.	K1,K2,K3,K4
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	K1,K2,K3
CO5	Acquire the skill of preparing an effective resume	K1,K2,K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	3	-	-	-	-	2	2	3	3	-
CO2	3	3	3	3	2	-	-	1	3	3	3	3	2
CO3	3	3	3	3	1	-	-	1	2	2	3	3	1
CO4	3	3	3	-	-	-	-	1	2	2	3	3	-
CO5	3	3	3	3	3	-	-	1	2	3	3	3	1

## COURSE DESCRIPTORS

<b>Title of the Course</b>	Indian Economic Development	<b>Hours/Week</b>	04
<b>Course Code</b>	AUEEC13B	<b>Credits</b>	03
<b>Category</b>	Elective - I	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	Higher Secondary Commerce	<b>Regulation</b>	2024

### Objectives of the course:

- To understand the concepts of Economic growth and development.
- To know the features and factors affecting economic development
- To gain understanding about the calculation of national income
- To examine the role of public finance in economic development
- To understand the causes of inflation

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	<p><b>Economic Development and Growth</b></p> <p>Meaning &amp; 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</p>	CO1	K1 K2
<b>UNIT-II</b>	<p><b>Classification of Nations on the basis of development</b></p> <p>Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development.</p>	CO2	K1 K2 K3 K4
<b>UNIT-III</b>	<p><b>National Income</b></p> <p>Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectoral Contribution to National Income. National Income and Economic Welfare.</p>	CO3	K1 K2 K3 K4

<b>UNIT-IV</b>	<p><b>Public Finance</b></p> <p>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.</p>	CO4	K1 K2 K3 K4
<b>UNIT-V</b>	<p>Money Supply</p> <p>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</p>	CO5	K1 K2 K3 K4
<p><b>Recommended Text Books</b></p> <ol style="list-style-type: none"> <li>1.. Dutt and Sundaram, Indian Economy, S.Chand, New Delhi</li> <li>2. V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai</li> <li>3. Remesh Singh, Indian Economy, McGraw Hill, Noida.</li> <li>4. Nitin Singhania, Indian Economy, McGraw Hill, Noida.</li> <li>5. Sanjeverma, The Indian Economy, unique publication, Shimla.</li> </ol>			
<ol style="list-style-type: none"> <li>1. GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.</li> <li>2. SukumoyChakravarthy : Development Planning- Indian Experience, OUP, New Delhi.</li> <li>3. Ramesh Singh, Indian Economy, McGraw Hill, Noida.</li> <li>4. Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.</li> <li>5. Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad</li> </ol>			
<p><b>Website and e-learning source</b></p> <p><a href="http://www.jstor.org">http://www.jstor.org</a></p> <p><a href="http://www.indiastat.com">http://www.indiastat.com</a></p> <p><a href="http://www.epw.in">http://www.epw.in</a></p>			

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Elaborate the role of State and Market in Economic Development	K1 K2
CO2	Explain the Sectorial contribution to National Income	K1 K2 K4
CO3	Illustrate and Compare National Income at constant and current prices.	K1 K2 K3
CO4	Describe the canons of public expenditure	K1 K2 K5
CO5	Understand the theories of money and supply	K1 K2 K6

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	2	2	2	2	2	2	2	-	-	2	2	2	2
CO2	2	2	2	2	2	2	2	-	-	2	2	2	2
CO3	2	2	2	1	2	2	2	-	-	2	2	2	2
CO4	2	2	2	1	2	2	2	-	-	2	1	2	2
CO5	2	2	2	1	2	2	2	-	-	2	1	2	2

## COURSE DESCRIPTORS

<b>Title of the Course</b>	Business Economics	<b>Hours/Week</b>	04
<b>Course Code</b>	AUEEC13C	<b>Credits</b>	03
<b>Category</b>	Elective-1	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	Higher secondary Economics	<b>Regulation</b>	2024

### Objectives of the course: (Learning Objectives)

- To understand the approaches to economic analysis
- To know the various determinants of demand
- To gain knowledge on concept and features of consumer behavior
- To learn the laws of variable proportions
- To enable the students to understand the objectives and importance of pricing policy

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	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	CO1 CO3	K1 K2 K3
<b>UNIT-II</b>	Demand and Supply functions: Meaning of demand – demand analysis: demand determinants, law of demand its exceptions. Elasticity of demand: Definition, types, measurement and significance, demand forecasting- factors governing demand forecasting – methods of demand forecasting, law of supply and determination	CO1 CO2 CO3	K1 K2 K3 K4
<b>UNIT-III</b>	Consumer behaviour Consumer behaviour – meaning, concepts and features – law of diminishing marginal utility – equi-marginal utility – cardinal and ordinal concepts of utility -Indifference Curve: meaning , definition, assumptions, significance 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.	CO3 CO4	K1 K2 K3 K5



<b>UNIT-IV</b>	Theory of production Concept of production – production functions: linear and non-linear homogeneous production functions – law of variable proportion – laws of returns to scale – economies of scale -internal and external economies – internal and external diseconomies– producer’s equilibrium	CO2 CO3 CO4	K1 K2 K3 K5
<b>UNIT-V</b>	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 determination under monopolistic competition – price discrimination, equilibrium of firm in monopolistic competition – oligopoly – meaning – features, kinked demand curve.	CO2 CO3 CO4 CO5	K1 K2 K3 K5 K6

**Recommended Text Books**

- 1.H.L.Ahuja, *Business Economics – Micro and Macro- sultan Chand & Sons, New Delhi*
- 2.C.M.Chaudhary, *Business Economics- RBSA Publishers, Jaipur-03.*
- 3.Arymala.T, *Business Economics, Vijay Nocole, Chennai*
- 4.T.P.Jain, *Business Economics, Global Publication Ovt, Ltd, CHENNAI*
- 5.D.M.Mithani, *Business Economics, Hemalaya Publishing House, Mumbai.*

**Reference Books**

1. S.Sankaran, *Business Economics, Margham Publications, Chennai*
2. P.L.Mehta, *Managaerial 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 editions of textbooks may be used

**Website and e-learning source**

- 1) [https://youtube.com/channel/UC69\\_-P77nf5-rKrjcpVESqQ](https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ)
- 2) <http://www.icsi.edu/>
- 3) <http://www.yourarticlelibrary.com/marketing/pricing/product-pricingobjectives-basis-and-factors/74160>
- 4) <https://swayam.gov.in/course/64-atomic-structure-and-chemical-bonding>
- 5) <https://www.chemtube3d.com/>

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Explain the positive and negative approaches in economic analysis	K1,K2
CO2	Understand the factors of demand forecasting	K1,K2,K4
CO3	Know the assumptions and significance of indifference curve	K1,K2,K3
CO4	Outline the internal and external economies of scale	K1,K2,K5
CO5	Relate and apply the various methods of pricing	K1,K2,K6

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	2	2	2	2	3	2	-	1	2	-	2	2	2
CO2	2	2	2	2	3	2	-	1	1	-	2	2	2
CO3	2	2	2	2	3	2	-	1	1	-	2	2	2
CO4	2	2	2	2	3	2	-	1	1	-	2	2	2
CO5	2	2	2	2	3	2	-	1	2	-	2	2	2

## COURSE DESCRIPTORS

<b>Title of the Course</b>	STRESS MANAGEMENT	<b>Hours/Week</b>	02
<b>Course Code</b>	AUSCM14	<b>Credits</b>	02
<b>Category</b>	SKILL ENHANCEMENT COURSE	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	Higher Secondary Commerce	<b>Regulation</b>	2024

### COURSE OBJECTIVES:

- The main objective of this subject is to understand the concept of stress management.
- To understand the general sources of stress and way to overcome of stress.
- To make Physical methods of Sitting Asanas, Meditation and Counseling for mental health and stress reduction.

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	<b>INTRODUCTION TO STRESS</b> Meaning and Definition - Stages of stress at work -Personal types of stress - Eustress stress versus distress.	CO1	K1, K2
<b>UNIT-II</b>	<b>SOURCES OF STRESS</b> Stress and health - Physiological stress - Psychological stress - Different approaches to stress.	CO2	K1, K2, K3
<b>UNIT-III</b>	<b>STRESS MANAGEMENT</b> Meaning - How to manage stress at work and personal life - Stress diary - Learning to relax - Time management	CO3	K1, K2, K3, K4
<b>UNIT-IV</b>	<b>TIME MONITOR</b> Benefits of using a planner - Time budget – Time monitor – Benefits of making schedule	CO4	K1, K2, K3, K4
<b>UNIT-V</b>	<b>THEORY &amp; PRATICALS</b> Theory: Yoga – Meaning and Definition - Asanas - Meaning and Types – Meditation and Counseling – Meaning.  Practicals: Sitting Asanas – Meditation – Counseling.	CO5	K1, K2, K3, K4

<p><b>Recommended Text Books</b></p> <ol style="list-style-type: none"> <li>1. Dr. Shukla Ajya Stress Management, Unicorn Books Private Limited,2022.</li> <li>2. Dr. Anjali Ghanekar, Managing Stress, Everest Publishing House.2021</li> </ol>
<p><b>Reference Books</b></p> <ol style="list-style-type: none"> <li>1. Dr.VivekBindra, Effective Planning and Time Management, Bloomsbary India Private Limited, 2021</li> </ol>
<p><b>Website and e-learning source</b></p> <p><a href="https://www.top5supplements.com">https://www.top5supplements.com</a></p> <p><a href="https://www.helpguide.org/articles/stress/stress-management.html">https://www.helpguide.org/articles/stress/stress-management.html</a></p> <p><a href="https://www.mayoclinic.org/healthy-lifestyle/stress-management/in-depth/stress-relievers">https://www.mayoclinic.org/healthy-lifestyle/stress-management/in-depth/stress-relievers</a></p> <p><a href="https://www.verywellmind.com/the-benefits-of-yoga-for-stress-management">https://www.verywellmind.com/the-benefits-of-yoga-for-stress-management</a></p>

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Understand the meaning of stress and personal type of stress.	K1,K2
CO2	Make them understand the general sources of stress.	K1,K2,K3
CO3	Understand the concept of stress management and benefits of stress dairy.	K1,K2,K3, K4
CO4	Make them analyzed about time budget and time monitor.	K1,K2,K3,K4
CO5	Make Physical methods of Loosing exercises, Pranayama and Meditation for stress reduction.	K1,K2,K3,K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	-	-	3	3	-	2	-	3	3	3	-
CO2	3	3	2	-	3	3	-	2	-	3	3	3	1
CO3	3	3	2	-	2	3	-	2	-	3	3	3	2
CO4	3	3	2	-	3	3	1	2	-	3	2	2	-
CO5	3	3	2	-	2	-	-	2	-	2	3	3	1

## COURSE DESCRIPTORS

<b>Title of the Course</b>	FUNDAMENTALS OF COMMERCE	<b>Hours/Week</b>	02
<b>Course Code</b>	AUFCM15	<b>Credits</b>	02
<b>Category</b>	FOUNDATION COURSE I	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	Higher secondary COMMERCE	<b>Regulation</b>	2024

### Objectives of the course:

- Understand the meaning of Commerce and Industry
- Familiarize with Various Accounting methods.
- Explore about Market and Marketing
- Understand the various Acts prevailing in India
- Gain knowledge about Taxation and Filing of Income Tax.

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	Commerce - Introduction: Definition of Commerce - Importance – Meaning of Barter system - Business – Industry - Trade – Hindrances of Trade - Branches of Commerce.	CO1	K1 K2 K3
<b>UNIT-II</b>	Accounting – Introduction: Bookkeeping – Meaning - Definition- Objectives - Accounting – Meaning Definition – objectives – Branches of Accounting - Financial Accounting – Cost Accounting - Management Accounting - its features and Differences.	CO2	K1 K2 K3 K4
<b>UNIT-III</b>	Introduction to Marketing: Definition of Market – Classification of Markets – Marketing – Meaning and Definition- Characteristics - Difference Between Market and Marketing – Approaches to Study of Marketing.	CO3	K1,K2 K3,K4
<b>UNIT-IV</b>	Introduction to Legal aspects of Business – Meaning of: Indian Contract Act 1872- Negotiable Instruments Act 1881 - Sale of Goods Act 1930- Partnership Act 1932 - Banking Regulation Act 1948 - Income Tax Act 1961 – Insolvency and Bankruptcy Code 2016 – GST Act 2017 - Anti Money Laundering Act 2020.	CO4	K1 K2 K3 K4
<b>UNIT-V</b>	Tax Return Filing: Meaning and Types of Taxation - Types of Returns - Filing of Income Tax Return- Filing of GST return - Slab rates.	CO5	K1,K2 K3 ,K4

<p><b>Recommended Text Books</b></p> <ol style="list-style-type: none"> <li>1. S.P.Jain and K.L Narang 2023, Financial Accounting-I , Kalyani Publishers, New Delhi</li> <li>2. N.D .Kapoor, Mercantile Law, Sultan Chand &amp; Sons, New Delhi.</li> <li>3. Dr. L. Natarajan, Margham Publications, Chennai.</li> </ol>
<p><b>Reference Books</b></p> <ol style="list-style-type: none"> <li>1. Hariharan N, Income Tax Law &amp; Practice, Vijay Nicole Imprints Pvt. Ltd.Chennai.</li> <li>2. R.S.N. Pillai And Bagavathi, Business Law , S. Chand Publishing.</li> <li>3. T. Srinivasan – Income Tax &amp; Practice –Vijay Nicole Imprints Pvt. Limited,Chennai.</li> <li>4. T.S. Reddy &amp; Dr Y. Hariprasad Reddy, Management Accounting. Margham Publications, Chennai.</li> </ol>
<p><b>Website and e-learning source</b></p> <ol style="list-style-type: none"> <li>1. <a href="https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html">https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html</a></li> <li>2. <a href="https://dea.gov.in/sites/default/files/moneylaunderingact.pdf">https://dea.gov.in/sites/default/files/moneylaunderingact.pdf</a></li> <li>3. <a href="https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf">https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf</a></li> </ol>

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	To make the students familiar with the concepts of Commerce and Industry.	K1,K2
CO2	To encourage and motivate the students for the Accounting Education.	K1,K2,K4
CO3	To Analyze the Various classification of Markets and Marketing.	K1,K2,K3
CO4	To make the students aware towards the various commercial Laws.	K1,K2,K5
CO5	To aware the types of Taxation and slab rates.	K1,K2,K6

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	-	2	-	1	1	3	3	3	3	1
CO2	3	3	3	-	-	-	1	2	3	3	3	3	2
CO3	3	3	3	2	2	-	-	2	3	3	3	3	2
CO4	3	3	3	2	2	-	1	1	3	3	3	3	1
CO5	3	3	3	-	-	-	-	2	3	3	3	3	1