



HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)

Re-Accredited with A++ Grade by NAAC (3rd Cycle)

Uthamapalayam - 625 533.

PG & RESEARCH DEPARTMENT OF COMMERCE

BACHELOR OF COMMERCE

SYLLABUS

Choice Based Credit System – CBCS

With

Outcome Based Education (OBE)

(Academic Year 2026 - 2027 onwards)

HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

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College Vision and Mission

Vision

Our vision is to provide the best type of higher education to all, especially to students hailing from minority Muslim community, rural agricultural families and other deprived, under privileged sections of the society, inculcating the sense of social responsibility in them. Our college is committed to produce talented, duty-bound citizens to take up the challenges of the changing times.

Mission

Our mission is to impart and inculcate social values, spirit of service and religious tolerance as envisioned by our beloved Founder President Hajee Karutha Rowther.

The Vision beckons.....the Mission continues forever.

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Department Vision and Mission

Vision

- To impart computer based accounting knowledge
- To make them acquire basic business promotion and managing skills
- To infuse knowledge and confidence to practice business accounts and taxes independently
- To nurture and promote entrepreneurial spirit and innovative in thinking and doing and
- To transform their lives by inculcating, quality education and make them as 'Job providers' by assuming the role of pucca business professionals

Mission

- Strive and achieve excellent standards of quality commerce education through a well-designed curriculum in tune with the challenging business world.
- Establish institute – industry interaction programme to strengthen relationship between them for mutual benefit and social relevance of business.

Programme Educational Objectives (PEO)

Our graduates will be progressive, efficient, value based, academically excellent, creative, collaborative, empowered and globally competent literates with the skills required for societal change.

They will demonstrate

PEO1	Comprehensive knowledge and expertise, employability, the acumen of creative and critical thinking, the spirit of enquiry and professional attitude required for a successful career
PEO2	Accountability, linguistic competence and communication skills in the work environment and beyond
PEO3	Perseverance, effective collaboration, team spirit, leadership and problem solving skills
PEO4	Keen sense of civility, professional ethics, receptivity and moral righteousness
PEO5	Commitment to address social and environmental threats and to act as responsible service-minded, duty-bound global citizens

Programme Outcomes (PO)

On completion (after three years) of B.Com programme, the students are able to

PO1	Acquaint with the Accounting principles, techniques and possess practical knowledge focusing on current business requirements. Acquire familiarities of various laws relating to promotion and management of business enterprises and to Audit programmes. Be conversant in ascertainment of cost of goods manufactured and services offered using relevant costing techniques and methods. Be acquainted with knowledge and skills to aid management in makings relevant managerial decisions in nick of time by providing adequate reliable information.
PO2	Hone marketing skills required for product development, promotion and distribution. Also, develop the role and relevance of retailing business enterprises in the development of Indian economy. Comprehend the current economic affairs of the nation relating to agricultural policy, industrial policy, insurance and banking sector and also to understand the complexities of challenges for Global business and organisational issues of International business.
PO3	Enhance the business communicative skills in order to manage and control office systems. Further, to brim with confidence to promote an organisation and run independently with professional outlook. Develop the ability and exposure in preparing statements for individuals and businesses for assessing tax liability, GST filing etc; and also to train the learners in preparation of documents using MS – Word, MS – Excel, MS – Power Point and MS- Access.
PO4	Inculcate an ability to procure manage and deployment of fund in businesses and to prepare and analyse the financial statements relating to banking and insurance companies and attaining its relevant practical problems. Develop the ability of basic mathematical and statistical skills to promote critical and logical blend of thinking which helps the business to use the facilities of modern banking

	technology
P05	Ability to develop entrepreneurial skills and creativity in order to promote out of box thinking and to focuses human resources as a pivotal part in the industrial relations and business undertakings in the attainment of goals of organisation. Enhance the personality relating to physical, mental and emotional aspects and develop social integration and social justice.

Programme Specific Outcomes (PSO)

A graduate of B.Com. after three years' will

PS01	Developing Practical Accounting Skills: Developing the practical skills in preparing accounting statements for individuals and businesses and the ability to interpret their statements to facilitate financial decision making.
PS02	Developing Marketing Professional Skills: The understanding of nuances of marketing with practical exposure to current market environment help them becoming marketing professionals.
PS03	Business Managing Skills: The knowledge on promoting, organising and running a business enterprise helps them to acquire all round business skills to manage a modern enterprise successfully. The knowledge on poverty eradication and reducing unemployment problems also helps to increase national economy.
PS04	Independent Tax Practicing Skills / Tax Application and Practices: The understanding and critical learning of tax planning and application infuses confidence to act as independent tax practitioners like GST practitioner
PS05	Entrepreneurial Thrust and Innovation: The entrepreneurial thrust in nurturing entrepreneurial spirit and innovation promotes creativity and groom them as entrepreneurs. Further, the knowledge on modern business and its related developments with much practical exposure enhanced their chances of becoming a business professional.

Programme Scheme

Eligibility

A Pass in 10+2 examination conducted by Board of Higher Secondary Education, Government of Tamilnadu or equivalent with Commerce & Accountancy.

For Programme Completion

A Candidate shall complete:

- Part I - Language Courses – Tamil/Arabic/Malayalam/ வணிகத்தமிழ் in semesters I and II respectively
- Part II - Language Courses - English in semesters I and II respectively
- Part III - Core Courses in semesters I, II, III, IV, V and VI respectively
- Part III - Generic Elective Courses in semesters I, II, III and IV respectively
- Part III - Discipline Elective Courses in semesters IV, V and VI respectively
- Part IV - Foundation Course (Skill Enhancement Course) in Semester I
- Part IV - Entrepreneurial Skills (Skill Enhancement Course) Course in Semester III
- Part IV - Professional Competency Skill (Skill Enhancement Course) Course in Semester V
- Part IV – Non Major Elective (Skill Enhancement Course) Courses in Semesters V and VI respectively
- Part IV - Environmental Studies Course in semester I
- Part IV - Value Education Course in semester III
- Part IV - Summer Internship/Industrial Training Course in semester V
- Part V - Extension activity in semester IV

Scheme of Examinations under Choice Based Credit System

Term End Examinations (TEE)	- 75 Marks
Continuous Internal Assessment Examinations (CIAE)	- 25 Marks
Total	- 100 Marks

Pattern of Continuous Internal Assessment Examinations (CIAE)

Average of Two Internal Tests (each 20 marks)	- 20 Marks
Assignment	- 05 Marks
Total	- 25 Marks

Pattern of Term End Examinations

(Max. Marks: 75 / Time: 3 Hours)

External Examinations Question Paper Pattern for Part I & III and Part IV (Non- Major Elective & Skill based Subject)

Section – A (5 X 1 = 5 Marks)

Answer ALL questions.

- Questions 1 - 5
- One question from each unit
- Multiple choice questions and each question carries Four choices

Section – B (5 X 2 = 10 Marks)

Answer ALL questions.

- Questions 6 - 10
- One question from each unit
- Short Answer (Definition)

Section – C (5 X 6 = 30 Marks)

Answer any ALL questions (Choose either a or b).

- Questions 11 - 15
- One question from each unit
- Paragraph

Section - D (3 X 10 = 30 Marks)

Answer any THREE out of five questions.

- Questions 16 - 20
- One question from each unit
- Essay type

**External Examinations Question Paper Pattern for Part IV-
 Foundation Course**

- MCQ Pattern (1 X 75 = 75 Marks)

**External Examinations Question Paper Pattern for Part IV-
 Environmental Studies and Value Education**

Section - A: (5 X 6 = 30 Marks)

Answer ALL questions choosing either A or B.

- Questions 1 - 5
- Two questions from each unit (either.... or.... type)
- Paragraph

Section - B (3 X 15 = 45 Marks)

Answer any THREE out of five questions.

- Questions 6 - 10
- One question from each unit
- Easy type

Part V (Extension Activities) - 13 Activities

- Internal Evaluation

Passing Marks

Minimum 27 for External Exam

Eligibility for the degree - passing minimum is **40%**

Practical Examination

Internal - 40 marks

External - 60 marks (24 mark is mandatory)

Total - 100 marks

Passing minimum is **40%**

Weightage

Weightage for Bloom's Taxonomy	Percentage	Marks	
		CIAE	TEE
Knowledge (Remembering) - K1	15	4	11
Understanding - K2	20	5	15
Applying - K3	25	6	19
Analyzing - K4	40	10	30
Gross Total	100	25	75

Assessment

Distribution of questions and marks for Continuous Internal Assessment Examinations

Bloom's Taxonomy	Section A	Section B	Section C	Section D	Total
Knowledge(K1)	2(2)	2(2)	-	-	25 marks
Understanding(K2)	Assignment (5)				
Apply(K3)	-	-	2(6)	-	
Analyzing (K4)	-	2(2)	-	1(8)	

Distribution of questions and marks for Term End Examinations.

Bloom's Taxonomy	Section A	Section B	Section C	Section D	Total
Knowledge(K1)	1(1)	2(4)	1(6)	-	Total 75 Marks
Understanding(K2)	1(1)	1(2)	2(12)	-	
Apply(K3)	3(3)	2(4)	2(12)	-	
Analyzing (K4)	-	-	-	3(30)	

Note: Figures in parenthesis are Marks

Credits Distribution

S.No	Part	Category	No of Courses	No of Credits
1	Part - I	Language	2	6
2	Part - II	English	2	6
3	Part - III	Core (Theory / Practical / Project)	19	76
		Discipline Elective (Theory / Practical)	5	15
		Generic Elective (Theory / Practical)	7	20
4	Part - IV (SEC)	NME	2	4
		EVS	1	2
		Foundation Course	1	2
		Value Education	1	2
5	Part - IV (AEC)	Entrepreneurial Skills	1	2
		Professional Competency	1	2
		Internship	1	2
6	Part - V	Extension Activity	1	1
Total			44	140

B. Com - COMMERCE

Details of Course Category, Code, Credits & Title

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
Semester - I							
Part - I							
Language - I	26UTALL11	பொதுத்தமிழ் - I	6	25	75	100	3
	26UARLL11	Introduction to Arabic Language - I					
	26UMMLL11	History of Malayalam Literature					
	26UCRLL11	வணிகத் தமிழ் - I கடிதத் தொடர்புகள்					
Part - II							
English - I	26UENLL11	General English - I	6	25	75	100	3
Part - III							
Core - I	26UCRCC11	Financial Accounting - Foundation	5	25	75	100	4
Core - II	26UCRCC12	Marketing	5	25	75	100	4
Generic Elective - I	26UECGE11	Business Economics	4	25	75	100	3
Part - IV							
Foundation Course (SEC)(MCQ)	26UCRFN11	Business Organization	2	25	75	100	2
EVS	26UGEVS11	Environmental Studies	2	25	75	100	2
TOTAL			30				21

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
Semester - II							
Part - I							
Language - II	26UTALL21	பொதுத்தமிழ் - II	6	25	75	100	3
	26UARLL21	Introduction to Arabic Language - II					
	26UMMLL21	Prose, Composition & Translation					
	26UCRLL21	வணிகத் தமிழ் - II அலுவலக மேலாண்மை					
Part - II							
English - II	26UENLL21	General English - II	6	25	75	100	3
Part - III							
Core - III	26UCRCC21	Financial Accounting - Intermediate	4	25	75	100	4
Core - IV	26UCRCC22	Business Legislation	4	25	75	100	4
Core - V	26UCRCC23	Business Management	4	25	75	100	4
Generic Elective - II	26UECGE22	Economic Development of India	4	25	75	100	3
Generic Elective - III	26UECGE23	Economics of Advertisement	2	25	75	100	2
TOTAL			30				23

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCRLL11	வணிகத் தமிழ் - I கடிதத் தொடர்புகள்	Language - I	6	3	25	75	100

Course Objectives

To compare business and friendly letter formats, write letters in response to specific writing prompts and apply the knowledge of language structure and conventions.

UNIT	Contents	No. of Hours
I	தகவல் தொடர்பு நோக்கம் தேவை கூறுகள் - தகவல் தொடர்பின் வகைகள் - எழுத்து மற்றும் வாய் மொழி - தகவல் தொடர்பின் தடைகள்.	18
II	வணிக கடிதங்கள்- தேவை - நோக்கங்கள் - அடிப்படை கூறுகள் கடித வகைகள் - வணிக கடிதங்கள் பொது அமைப்பு - படிவங்கள்.	18
III	வணிக விசாரணை கடிதங்கள் - வியாபார விசாரணை வங்கி விசாரணை புகார்கள் சரிகட்டல்கள் - வசூல் கடிதம்	18
IV	விற்பனை கடிதங்கள் - அரசு துறை சார்ந்த கடிதங்கள் - வேலை வேண்டி விண்ணப்ப கடிதங்கள்- காப்பீடு கடிதங்கள்.	18
V	நவீன தகவல் தொடர்பு சாதனங்கள் - இணையம் - செயல் தொகுப்பு செயல்முறை - மின்னஞ்சல்- குரல் அஞ்சல் - தொலை நகலி - ஒளிக் காட்சி மாநாடு - பல் ஊடகம் - தொலைபேசி மறுமொழி தரும் இயந்திரம்	18
Total		90

Course Outcomes

Knowledge Level

CO	On completion of this course, students will	
1	தகவல் தொடர்பு நோக்கம் தேவை எழுத்து, வாய் மொழி மற்றும் தகவல் தொடர்பின் தடைகள் பற்றி தெரிந்து கொள்ளலாம்.	K1,K2,K3,K4
2	வணிக கடிதங்கள், வகைகள், பொது அமைப்பு, படிவங்களின் வகைகளைப் பற்றி அறிந்துகொள்ளலாம்.	K1,K2,K3,K4
3	வியாபார விசாரணை வங்கி விசாரணை புகார்கள் மற்றும் - வசூல் கடிதங்களைப் பற்றி தெரிந்து கொள்ளலாம்.	K1,K2,K3,K4
4	விற்பனை, அரசு துறை சார்ந்த, வேலை வேண்டி விண்ணப்ப மற்றும் காப்பீடு கடிதங்களைப் பற்றி தெரிந்து கொள்ளலாம்.	K1,K2,K3,K4
5	நவீன தகவல் தொடர்பு சாதனங்கள் பற்றி தெரிந்து கொள்ளலாம்.	K1,K2,K3,K4

K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze

Text books

1.	திரு. கதிர்சென் மற்றும் முனைவர் ராதா, <i>வணிக தகவல் தொடர்பு</i> , Preshanna Publications, 2019.
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Reference Books

1.	முனைவர் வி.எம். செல்வராஜ் <i>வணிக தகவல் தொடர்பு</i> , Preshanna Publications, 2017.
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Mapping with Programme Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	2	2
CO5	3	2	3	2	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	3
CO2	3	3	3	3	2
CO3	3	3	3	3	3
CO4	3	3	3	3	2
CO5	3	3	3	3	3

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

ModuleNo.	Topic	No. of Lectures
UNIT - I		
1.1	தகவல் தொடர்பு- நோக்கம் - தேவை - கூறுகள் - தகவல் தொடர்பின் வகைகள்	9
1.2	எழுத்து மற்றும் வாய் மொழி - தகவல் தொடர்பின் தடைகள்	9
UNIT - II		
2.1	வணிக கடிதங்கள்- தேவை - நோக்கங்கள் - அடிப்படை கூறுகள் கடித வகைகள்	9
2.2	வணிக கடிதங்கள் - பொது அமைப்பு - படிவங்கள்	9
UNIT - III		
3.1	வணிக விசாரணை கடிதங்கள் - வியாபார விசாரணை	9
3.2	வங்கி விசாரணை - புகார்கள் - சரிகட்டல்கள் - வசூல் கடிதம்	9
UNIT - IV		
4.1	விற்பனை கடிதங்கள் - அரசு துறை சார்ந்த கடிதங்கள்	9
4.2	வேலை வேண்டி விண்ணப்ப கடிதங்கள்- காப்பீடு கடிதங்கள்.	9
UNIT - V		
5.1	நவீன தகவல் தொடர்பு சாதனங்கள் - இணையம் - செயல் தொகுப்பு செயல்முறை - மின்னஞ்சல்- குரல் அஞ்சல்	9
5.2	தொலை நகலி - ஒளிக் காட்சி மாநாடு - பல் ஊடகம் - தொலைபேசி மறுமொழி தரும் இயந்திரம்	9
Total		90

Course Designer

Name: Dr. M. Mohamed Ilyas

Assistant Professor of Commerce.

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCRCC11	FINANCIAL ACCOUNTING - FOUNDATION	Core - I	5	4	25	75	100

Course Objectives

This Course outlines core accounting principles and procedures for recording and summarizing business transactions. It covers preparation of accounts, error rectification, reconciliation, and interest calculations. Specialized areas such as consignment, joint ventures, and accounting standards are also included.

UNIT	Contents	No. of Hours
I	Accounting Principles – Concepts and Conventions – Double Entry System of Book keeping – Journals, Ledgers – Subsidiary Books – Trial Balance - Preparation of Cash Book - Accounting Standards.	15
II	Preparation of Final Accounts of a sole trading concern with adjustments.	15
III	Errors – Classification and Types of Errors – Rectification of Errors – Preparation of Suspense Account - Bank Reconciliation Statement.	15
IV	Average due date – Calculation of due date based on holidays intervention- Interest calculation. Account Current – Methods of Calculation of Interest- Product Method - Red Ink Interest Method– Epoque method – Periodic Balance Method.	15
V	Consignment Accounts–Invoicing goods at cost price– Pro-forma invoice price– Valuation of unsold stock – Loss of Stocks – Accounting treatment Normal Loss and Abnormal Loss. Joint Venture Accounts – Recording in individual venture’s books – Recording in separate sets of books.	15
Total		75

Course Outcomes

Knowledge Level

CO	On completion of this course, students will	Knowledge Level
1	Demonstrate comprehensive knowledge of accounting principles, concepts, conventions and accounting standards, and prepare journal entries and ledger accounts using the double entry system.	K1,K2,K3,K4
2	Prepare and present final accounts of a sole trading concern by applying appropriate accounting adjustments.	K1,K2,K3,K4
3	Identify different types of accounting errors, rectify them systematically, and prepare bank reconciliation statements from incomplete records.	K1,K2,K3,K4
4	Compute average due dates and interest, and apply various methods of interest calculation in account current.	K1,K2,K3,K4

5	Apply accounting treatment for consignment and joint venture transactions, including valuation of stock and recognition of normal and abnormal losses.	K1,K2,K3,K4
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze		
Textbooks		
1.	T.S. Reddy & Dr. A. Murthy, <i>Financial Accounting</i> , Margham Publication, Chennai, Reprint 2025.	
Reference Books		
1.	R. L. Gupta & Radheswamy, <i>Advanced Accounting</i> , Sultan Chand & Sons, New Delhi -110055, 2006, First Revised Edition.	
2.	S.P. Jain & K.L. Narang, <i>Advanced Accounting</i> , Kalyani Publishers, New Delhi, 2012 - First edition.	
e-Resources		
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1	

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory

Mapping with Programme Outcomes:

CO /PO	P01	P02	P03	P04	P05
C01	3	3	2	3	2
C02	3	2	3	2	2
C03	2	3	3	2	3
C04	3	2	2	2	2
C05	2	3	2	2	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	2	2	2	2
C02	3	2	2	3	2
C03	3	2	2	2	2
C04	2	2	3	2	2
C05	3	3	3	3	3

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Accounting Principles – concepts and conventions.	4
1.2	Double Entry System of Book keeping – Journals, Ledgers – Subsidiary Books	6
1.3	Trial Balance - preparation of Cash Book - Accounting	5

	Standards	
UNIT - II		
2.1	Preparation of Final Accounts of a sole trading concern with adjustments.	15
UNIT - III		
3.1	Errors – Classification and Types of Errors	4
3.2	Rectification of errors	4
3.3	Preparation of Suspense Account - Bank Reconciliation Statement – All models	7
UNIT - IV		
4.1	Average due date – Calculation of due date based on holidays intervention- Interest calculation.	7
4.2	Account Current – Methods of Calculation of Interest- Product Method - Red Ink Interest Method– Epoque method – Periodic Balance Method.	8
UNIT - V		
5.1	Consignment Accounts–Invoicing goods at cost price– Pro-forma invoice price–	5
5.2	Valuation of unsold stock – Loss of Stocks – Accounting treatment Normal Loss and Abnormal Loss.	5
5.3	Joint Venture Accounts – Recording in individual venture’s books – Recording in separate set of books.	5
Total		75

Course Designer

Name: S. Mohamed Isthriksan

Assistant Professor of Commerce

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCRCC12	MARKETING	Core - II	5	4	25	75	100

Course Objectives

This course provides fundamental knowledge of marketing concepts, functions, and strategies required to understand consumer behavior and market dynamics. It equips students with practical insights into product planning, pricing, distribution, promotion, and emerging trends to meet challenges in the competitive business environment.

UNIT	Contents	No. of Hours
I	Definition and Meaning of Marketing – Modern Marketing Concepts – Scopes, objectives, functions and importance of Marketing – Marketing Management – Meaning and Importance – Marketing Mix (Product–Price–Place–Promotion) – Meaning and Bases of Market Segmentation.	15
II	Products – Meaning and Definition - Classification and Development of New Product – Product Diversification, Modification and Elimination –Product Life Cycle (PLC) - Branding – Brand loyalty – Packaging – Pricing: Meaning and objectives – Factors Affecting Pricing Decisions – Procedure for Price Determination –Kinds of Pricing.	15
III	Distribution – Meaning and Importance - Channels of Distribution - Factors Determining Choice of Channel (Wholesaler and Retailer) Wholesalers– Types of Wholesaler – Functions - Retailers - Types of Retailer – Functions.	15
IV	Promotion Mix – Importance of Promotion - Factors Influencing Promotion Mix. - Promotion Tools -Advertising, Personal Selling, Sales Promotion, Public Relations, Publicity and Direct Marketing.	15
V	Recent Trends in Marketing: Social Marketing - Concept, Tools and Issues. Digital marketing - Concepts, Tools and Issues – Green Marketing.	15
Total		75
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Demonstrate a clear understanding of the basic concepts, functions and importance of marketing and marketing mix	K1,K2,K3,K4
2	Apply principles of market segmentation, product development, and product life cycle to marketing situations.	K1,K2,K3,K4
3	Analyze channels of distribution and their role in effective delivery of products and services.	K1,K2,K3,K4
4	Examine the effectiveness of promotion mix elements such as advertising, sales promotion, personal selling, and public	K1,K2,K3,K4

	relations.	
5	Evaluate recent trends in marketing including service marketing, digital marketing, social marketing, and green marketing in response to changing consumer needs.	K1,K2,K3,K4
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze		
Textbooks		
1.	Philip Kotler & Gary Armstrong, Principles of Marketing , 19th Global Edition, Pearson Higher Education, 2023 (© 2024)	
2.	Dr. Radha, Marketing Management , Prasanna & Co, Chennai -5, 2011,	
Reference Books		
1.	Dr. C. B. Gupta and N. Rajan Nair, Marketing Management , Sultan Chand & Sons, New Delhi, January 2018.	
2.	Dr. Saurav Kumar, Fundamentals of Marketing , Orange Books Publication, 2024	
e-Resources		
1.	https://www.aha.io/roadmapping/guide/marketing/introduction	

Mapping with Programme Outcomes:

CO /PO	PO1	PO2	PO3	PO4	PO5
C01	2	3	3	2	3
C02	3	3	3	3	2
C03	2	3	3	3	3
C04	2	3	3	3	2
C05	3	3	3	2	2

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	2	2	2
C02	3	3	2	3	3
C03	2	2	3	3	3
C04	2	3	3	3	3
C05	3	3	3	2	3

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT – I		
1.1	Definition and Meaning of Marketing – Modern Marketing Concepts – Scopes, objectives.	7
1.2	Functions and importance of Marketing – Marketing Management – Meaning and Importance.	5
1.3	Marketing Mix (Product–Price–Place–Promotion). Meaning	3

	and Bases of Market Segmentation.	
UNIT - II		
2.1	Products – Meaning and Definition - Classification and Development of New Product – Product Diversification, Modification and Elimination.	5
2.2	Product Life Cycle (PLC) - Branding – Brand loyalty – Packaging.	4
2.3	Pricing: Meaning and objectives .	3
2.4	Pricing Decisions – Procedure for Price Determination – Kinds of Pricing.	3
UNIT - III		
3.1	Distribution – Meaning and Importance - Channels of Distribution - Wholesalers- Types of Wholesaler – Functions .	5
3.2	Factors Determining Choice of Channel (Wholesaler and Retailer).	3
3.3	Wholesalers, Types of Wholesaler, Functions.	3
3.4	Retailers - Types of Retailer – Functions .	4
UNIT - IV		
4.1	Promotion Mix – Importance of Promotion - Factors Influencing Promotion Mix. - Promotion Tools -Advertising, Personal Selling,	8
4.2	Sales Promotion, Public Relations, Publicity and Direct Marketing.	7
UNIT - V		
5.1	Recent Trends in Marketing: Social Marketing - Concept, Tools and Issues.	8
5.2	Digital marketing - Concepts, Tools and Issues – Green Marketing.	7
Total		75

Course Designer

Name: Dr. K. Sharifa Nizara

Assistant Professor of Commerce

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UECGE11	BUSINESS ECONOMICS	Generic Elective - I	4	3	25	75	100

Course Objectives		
To enable the students to understand and comprehend the concepts of Business economics		
UNIT	Contents	No. of Hours
I	INTRODUCTION TO ECONOMICS Definition, Nature and Scope of Economics - Basic Concepts: wants, utility, value, market - Managerial Economics - Definitions - Economics and Managerial Economics- Role and responsibilities of a Managerial Economist	12
II	DEMAND ANALYSIS Law of Demand -Determinants of Demand - Elasticity of Demand - Types - Measurement of Elasticity of Demand - Factors determining Elasticity of Demand - uses of Elasticity of demand	12
III	SALES FORECASTING Sales forecasting -Meaning - Factors involved in Forecasting - Importance - Methods of Forecasting for an Established product and a New Product	12
IV	PRICING Price determination under various Market structure - Perfect Competition, Monopoly, Monopolistic Competition - Oligopoly (features only) - Pricing policies - Methods of Pricing	12
V	PROFIT Profit Analysis -Profit - Meaning - Concept- Nature of Profit - Profit Planning - Break Even Analysis - Uses and limitations - Profit Forecasting	12
Total		60
Course Outcomes		Knowledge Level
CO	On completion of this course, students will be able to	
1	Instill the fundamental concepts and elements in Economics.	K1,K2,K4
2	Understand about demand attributes in Economics	K1,K2
3	Learn the methods and strategies of Sales Forecasting	K1,K2
4	Know about the Market structure and Pricing Methods	K1,K2,K4
5	Understand the Profit related aspects	K1,K2,K3
Textbooks		
1.	Dr. Mariya John Kennedy, <i>Managerial Economics</i> , VK Global Publications, Chennai 2020	
2.	Dr. S. Sankaran, <i>Business Economics</i> , Margham Publications, Chennai,2014, X-edition	
Reference Books		

1.	Dr. Mittal, Dr. Agarwal, Managerial Economics , Sanjeev Prakashan, New Delhi, 2019, VII edition
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Mapping with Programme Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5
C01	3	1	3	2	3
C02	3	2	2	3	3
C03	3	3	2	3	3
C04	3	3	2	2	3
C05	3	2	2	3	2

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	2	1	2	3
C02	2	3	1	3	2
C03	3	2	2	1	3
C04	1	3	2	3	2
C05	3	3	1	2	3

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Definition, Nature and Scope of Economics	3
1.2	Basic Concepts of Economics	3
1.3	Definition of Managerial Economics -Economics and Managerial Economics	3
1.4	Role and responsibilities of a Managerial Economist	3
UNIT - II		
2.1	Law of Demand and Determinants of Demand	3
2.2	Types and Measurement of Elasticity of Demand	3
2.3	Factors determining Elasticity of Demand	3
2.4	Uses of Elasticity of Demand	3
UNIT - III		
3.1	Meaning of Sales forecasting	4
3.2	Factors involved in Forecasting and Importance of Forecasting	4
3.3	Methods of forecasting for an established product and a new product	4
UNIT - IV		
4.1	Price determination under various market structure	3

4.2	Perfect Competition, Monopoly, Monopolistic competition	3
4.3	Oligopoly (features only)	3
4.4	Pricing policies	2
4.5	Methods of pricing	1
UNIT - V		
5.1	Meaning of Profit	3
5.2	Nature of Profit	3
5.3	Profit Planning and Break Even Analysis	3
5.4	Uses and Limitations and Profit Forecasting	3
Total		60

Course Designer

Name: Dr. A. ABDUL HAMEED

Associate Professor of Economics

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCRFN11	BUSINESS ORGANIZATION	Foundation Course (SEC)(MCQ)	2	2	25	75	100

Course Objectives

Business is essential for economic growth and social development. This study explains the nature of business, forms of organization, promotion of enterprises, multinational corporations, industrial location, business combinations, and the importance of business ethics.

UNIT	Contents	No. of Hours
I	Definition of Business – Objectives of modern business – Essential Characteristics of Business – Business Vs Profession – Qualities of a Successful Businessman – Promotion of a Business Enterprise - Stages in promotion - problems in promotion.	6
II	Forms of Business Organisation – Sole Trader – Partnership – Joint Stock Companies – Public Utilities – Public Enterprises – The Cooperative Organization.	6
III	Multinational Corporations - Definition – Meaning – Organisational models – Dominance of MNCs – MNCs and International Trade – Merits –Demerits	6
IV	Location of Industries – Factors influencing location – Primary Factors– Secondary Factors – Measurement of size of Business Units – Factors influencing the size	6
V	Business Combinations – Types - Mergers, Demergers, Conglomeration and Acquisitions – Motives and benefits of Mergers and Acquisitions. Holding and subsidiary company.	6
Total		30

Course Outcomes

CO	On completion of this course, students will	Knowledge Level
1	Identify and describe the key environmental influences and constraints on how the business operates in general.	K1,K2,K3,K4
2	Recognize the principles of authority, leadership, behavior of individual and team, motivation of team in pursuit of wider departmental and organizational aims and objectives.	K1,K2,K3,K4
3	Understand management and organizational behaviour, concepts associated with continuous improvement in individual and group processes	K1,K2,K3,K4

4	Translate management and organizational behaviour theories into practice that will result in organizational effectiveness, efficiency, and human resource development.	K1,K2,K3,K4
5	Understand themselves and other people at work and will be able to learn how to create effective work groups at workplaces and become effective employees in all domains of managerial work they do in the future	K1,K2,K3,K4
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze		
Text books		
1.	P. C. Tulsian , <i>Business Organisation and Management</i> , Pearson Education India.	
2.	P. N. Reddy, <i>Principles of Business Organisation and Management</i> , S. Chand Publishing, 6 th Edition.	
Reference Books		
1.	Kavita Krishnamurthi , <i>Text Book of Business Organisation</i> , Global Vision Publishing House, 1 st Edition, Year: 2022.	
2.	G. Venkata Rathnam, N. Ravi Sankar, Nagaraj K.V., P. Roja, P. Venu Gopal , <i>Business Organization</i> , Himalaya Publishing House, 1 st Edition, 2015.	

Mapping with Programme Outcomes:

CO /PO	P01	P02	P03	P04	P05
C01	3	2	2	3	2
C02	3	2	3	3	2
C03	3	2	3	3	2
C04	3	2	3	3	2
C05	3	2	3	3	2

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	2	2	2	2	2
C02	2	2	2	2	2
C03	2	2	2	2	2
C04	2	2	2	2	2
C05	2	2	2	2	2

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Definition of Business – Objectives of modern business – Essential Characteristics of Business	2

1.2	Business Vs Profession - Qualities of a Successful businessman	2
1.3	Promotion of a Business Enterprise - Stages in promotion - problems in promotion.	2
UNIT - II		
2.1	Forms of Business Organisation - Sole Trader - Partnership - Joint Stock Companies - Public Utilities	3
2.2	Public Enterprises - The Co operative Organization.	3
UNIT - III		
3.1	Multinational Corporations - Definition - Meaning - Organisational models - dominance of MNCs	3
3.2	MNCs and International Trade - Merits - Demerits	3
UNIT - IV		
4.1	Location of Industries - Factors influencing location - Primary Factors- Secondary Factors	3
4.2	Measurement of size of Business Units - Factors influencing the size	3
UNIT - V		
5.1	Business Combinations - Types - Mergers, Demergers, Conglomeration and Acquisitions - Motives and benefits of Mergers and Acquisitions.	3
5.2	Holding and subsidiary company,	3
Total		60

Course Designer

Name: Dr. S. Faiz Ahamed

Assistant Professor of Commerce

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCRLL21	வணிகத் தமிழ் - II அலுவலக மேலாண்மை	Language - II	6	3	25	75	100

Course Objectives

To play a leading role in the development of ideas that shape the worlds of office management, prepare future leaders of business, education, and public service around the world by delivering the highest quality education to a large and diverse group of graduate and undergraduate students as well as to practicing executives, and Maintain an enduring, mutually enriching and intellectually stimulating relationship with our distinguished alumni and with the community of leading management practitioners around the world.

UNIT	Contents	No. of Hours
I	அலுவலகம் - பொருள், இலக்கணம், முக்கியத்துவம் அலுவலக மேலாண்மை - இலக்கணம், அடிப்படைக் கூறுகள், பணிகள் அலுவலக மேலாளர் - நிலை, தகுதிகள், பணிகள் - அலுவலக அமைப்பு - விளக்கம், இலக்கணம்- அமைப்பின் வகைகள் - வரிசை அமைப்பு முறை, வினைசார் அமைப்பு முறை, வரிசை பணியர் முறை இ குழு அமைப்பு முறை - அலுவலக முறைமை - அடிப்படை கூறுகள், முக்கியத்துவம், நோக்கங்கள், மையப்படுத்தப்பட்ட பணி பரவலாக்கப்பட்ட பணி அலுவலகக் கையேடு-அலுவலக அமைப்புத் திட்டம் - அலுவலக வகைகள் - திறந்த அலுவலகம், தனி அலுவலகம்.	18
II	அலுவலக தொடர்புகள்- உற்பத்தி மற்றும் உற்பத்தி-ஆடியோ டிரான்சிஸ் கிரிப்சன் டைப்ரைட்டர்-வோர்டு பிராசிங்-புரூப் சரிபார்த்தல் - தகவல் தொடர்பு மேலாண்மை- தொடர்பு வளையம்-தகவல் தொடர்பு வளைய அமைப்புகள் மற்றும் நடைமுறைகள்-தகவல் தொடர்பு செயல்முறையின் முக்கியத்துவம் - தகவல் தொடர்பு தடைகள்-தொழில்நுட்ப முன்னேற்றத்தால் தொடர்புகளின் பயன்கள் - அலுவலக அஞ்சல் சேவைகள் உள் மற்றும் வெளி தளவமைப்பு - அஞ்சல் வரிசைப்படுத்தல்.	18
III	கோப்பிடல் - பணிகள், குணநலன்கள், பாகுபாட்டு முறைகள், சின்னங்கள், கோப்பீட்டு முறைகள் - பழைய முறைகள், நவீன முறைகள், மையக்கோப்பு முறை, பரவலாக்கப்பட்ட கோப்பு முறை; முதற்குறிப்பு அட்டவணை தயாரித்தல் - பொருள், நோக்கங்கள், முறையமைப்பின் வகைகள் - பக்க முறையமைப்பு, வெளித்தெரியும் அட்டை முறையமைப்பு, நிலைத்த முறையமைப்பு, செங்குத்து அட்டை முறையமைப்பு.	18
IV	அலுவலக இயந்திரங்கள்; மற்றும் சாதனங்கள் - பொருள், நன்மைகள், குறைபாடுகள், அலுவலக கருவிகளை தேர்ந்தெடுப்பதற்கு முன் கவனிக்க வேண்டிய காரணிகள்; - அலுவலக இயந்திரங்கள் மற்றும் அலுவலக உபகரணங்கள்- அலுவலக இயந்திரங்கள் மற்றும் உபகரணங்கள்- தரவு அல்லது டேட்டா மூலம் சரிசெய்யும் முறை- தரவு அல்லது டேட்டா செயல்முறை மின்னியல் டேட்டா செயல்முறை அலுவலக இயந்திரங்கள் இயந்திரங்களின் வகைகள்	18
V	அலுவலக அறிக்கைகள் - பொருள், நோக்கம், விதிமுறைகள்; அறிக்கையின் வகைகள் - சாதாரண அறிக்கை, சிறப்பு அறிக்கை, முறையான அறிக்கை, முறைசாரா அறிக்கை, தொழில் நுட்ப அறிக்கை, கூட்டங்களின் அறிக்கை.	18
Total		90

Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	அலுவலக மேலாண்மை என்பது திட்டமிடல், ஒழுங்கமைப்பு, தகவல் பரிமாற்றம், ஆவண பராமரிப்பு மற்றும் பணியாளர் மேலாண்மையின் மூலம் நிறுவனத்தின் செயல்திறனை உயர்த்தும் செயல்முறை.	K1,K2,K3,K4
2	அலுவலக மேலாண்மை பாடம் மூலம் மாணவர்கள் அலுவலகத்தின் அமைப்பு, செயல்பாடுகள், வகைகள், பணிகள் மற்றும் சமூகத்தில் அதன் பங்கு குறித்து அறிந்து, திறன்களைப் பயன்படுத்தக் கற்றுக்கொள்வார்கள்.	K1,K2,K3,K4
3	நிதி மேலாண்மை பாடம் மூலம் மாணவர்கள் நிதியின் கருத்துகள், வகைகள், மூலங்கள், பயன்பாடுகள் மற்றும் திறமையான நிதி திட்டமிடல் முறைகளை அறிந்து நடைமுறையில் பயன்படுத்தக் கற்றுக்கொள்வார்கள்.	K1,K2,K3,K4
4	அலுவலக இயந்திரங்கள் பாடம் மூலம் மாணவர்கள் அலுவலகத்தில் பயன்படும் இயந்திரங்கள், அவற்றின் வகைகள், பயன்பாடுகள் மற்றும் செயல்முறைகளை அறிந்து, நடைமுறையில் பயன்படுத்தக் கற்றுக்கொள்வார்கள்.	K1,K2,K3,K4
5	அலுவலக முறைகள் பாடம் மூலம் மாணவர்கள் அலுவலகத்தின் விதிமுறைகள், நடைமுறைகள், வகைகள் மற்றும் அவற்றின் பயன்பாடுகளை அறிந்து நடைமுறையில் பயன்படுத்தக் கற்றுக்கொள்வார்கள்.	K1,K2,K3,K4
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze		
Textbooks		
1.	Dr. K. md;பழகன் மற்றும் னுச. னு. இராமர், “அலுவலக மேலாண்மை”, Merit India Publications, 2015	
Reference Books		
1.	Dr. V. ராதா, “ அலுவலக மேலாண்மை”, Prasanna Publishers, 2009	

Mapping with Programme Outcomes:

CO /PO	P01	P02	P03	P04	P05
C01	3	3	3	3	3
C02	3	3	3	2	3
C03	3	2	3	2	2
C04	3	2	3	3	3
C05	2	3	2	3	2

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	3	3	3	3	3
C02	3	3	3	3	3
C03	3	3	3	3	3
C04	3	3	3	2	3
C05	3	3	3	2	3

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	அலுவலகம் - பொருள், இலக்கணம், முக்கியத்துவம்;; அலுவலக மேலாண்மை - இலக்கணம், அடிப்படைக் கூறுகள், பணிகள்; அலுவலக மேலாளர் - நிலை, தகுதிகள், பணிகள்; அலுவலக அமைப்பு - விளக்கம், இலக்கணம்;;- அமைப்பின் வகைகள் வரிசை அமைப்புமுறை,	9
1.2	அலுவலகமுறைமை - அடிப்படை கூறுகள், முக்கியத்துவம், நோக்கங்கள், மையப்படுத்தப்பட்ட பணி பரவலாக்கப்பட்ட பணி அலுவலகக் கையேடு-அலுவலக அமைப்புத் திட்டம்;; - அலுவலக வகைகள் - திறந்த அலுவலகம், தனி அலுவலகம்;;.	9
UNIT - II		
2.1	அலுவலகதகவல் தொடர்பு - இலக்கணம், முறைகள், பிரச்சனைகள்; மடலியல் ஒருமுனைப்படுத்தப்பட்ட மடலியல், துறைவாரி மடலியல், வரப்பெறும் மடல்களைக் கையாளும் முறை,	9
2.2	அஞ்சல் அனுப்பும் துறையின் பணிகள்;; அஞ்சல் துறையில் பயன்படும் இயந்திரங்கள் பதிவேடுகளின் பராமரிப்பு - அலுவலகப் படிவங்கள் - நோக்கங்கள், பயன்கள், வகைகள்; - படிவங்களின் கட்டுப்பாடு -; தொடர் எழுதுபொருள்;.	9
UNIT - III		
3.1	கோப்பிடல் - பணிகள், குணநலன்கள், பாகுபாட்டு முறைகள், சின்னங்கள்; கோப்பீட்டுமுறைகள் - பழையமுறைகள், நவீனமுறைகள், மையக்கோப்புமுறை, பரவலாக்கப்பட்ட கோப்பு முறை; முதற்குறிப்பு அட்டவணை தயாரித்தல்	9
3.2	பொருள், நோக்கங்கள்; முறையமைப்பின் வகைகள் - பக்கமுறையமைப்பு, வெளித்தெரியும் அட்டை முறையமைப்பு, நிலைத்த முறையமைப்பு, செங்குத்து அட்டை முறையமைப்பு.	9
UNIT - IV		
4.1	அலுவலக இயந்திரங்கள்; மற்றும் சாதனங்கள் - பொருள், நன்மைகள், குறைபாடுகள், அலுவலக கருவிகளை தேர்ந்தெடுப்பதற்கு முன் கவனிக்க வேண்டிய காரணிகள்;	9
4.2	அலுவலக இயந்திரங்களின்; வகைகள் - தட்டெழுத்துப் பொறிகள், நகல் எடுக்கும் இயந்திரம்;; அஞ்சல் பிரிவில் பயன்படும் இயந்திரங்கள்;; கூட்டலிடும் இயந்திரம் - கணிப்பொறி.	9
UNIT - V		
5.1	அலுவலக அறிக்கைகள் - பொருள், நோக்கம், விதிமுறைகள்; அறிக்கையின் வகைகள் - சாதாரண அறிக்கை, சிறப்பு அறிக்கை,	9
5.2	முறையான அறிக்கை, முறைசாரா அறிக்கை, தொழில் நுட்ப அறிக்கை, கூட்டங்களின் அறிக்கை	9
Total		90

Course Designer

Name: Dr. M. Mohamed Ilyas

Assistant Professor of Commerce

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCRCC21	FINANCIAL ACCOUNTING - INTERMEDIATE	Core - III	4	4	25	75	100

Course Objectives		
This Course covers accounting for non-trading organizations, incomplete records, depreciation methods, and self-balancing systems of accounts. It also includes insurance claims for loss of stock and profit, with practical application of the average clause.		
UNIT	Contents	No. of Hours
I	Preparation of Receipts and Payments Account, Income and Expenditure account and Balance Sheet of Non-trading organisations.	12
II	Single Entry System or Accounts from Incomplete Records- Statement of Affairs Methods - Conversion method	12
III	Depreciation - Concept - Causes - Need - Basic Factor - Methods - Straight Line - Written Down Value - Annuity - Depreciation Fund- Insurance Policy Method - Revaluation Method - Depletion Method	12
IV	Self-balancing system - Meaning - Procedure - Self Balancing Journal Entries - Self Balancing Ledgers - Transfer From one Ledger to Another.	12
V	Insurance Claims - Loss of stock policy - Loss of profit policy- Application of Average Clause.	12
Total		60
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Explain the method to be followed in preparing the final accounts of non-trading concerns created for promotion of Arts, culture, games and sports, etc.	K1,K2,K3,K4
2	Show the incomplete system of recording of business transactions into complete system of accounting.	K1,K2,K3,K4
3	Explain the assets which are not recoverable when it is finally put out of use and how the asset is shrieked in the value from year to year	K1,K2,K3,K4
4	Build the knowledge and apply in preparing self-balancing ledgers	K1,K2,K3,K4
5	Outline the knowledge regarding insurance company accounts and apply it in the field of accounting	K1,K2,K3,K4
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze		
Textbooks		
1.	T.S. Reddy & Dr. A. Murthy, Financial Accounting, Margham Publication, Chennai, Reprint 2025.	

2.	R. L. Gupta & Radheswamy, <i>Advanced Accounting</i> , Sultan Chand & Sons, New Delhi -110055, 2006, First Revised Edition.
Reference Books	
1.	S.P. Jain & K.L. Narang, <i>Advanced Accounting</i> , Narang, Kalyani Publishers, New Delhi, 2012 - First edition
e-Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1

Mapping with Programme Outcomes:

CO /PO	PO1	PO2	PO3	PO4	PO5
CO1	3	1	2	3	1
CO2	3	1	2	3	1
CO3	3	1	2	3	1
CO4	3	1	3	3	1
CO5	3	1	2	3	1

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	3
CO2	3	2	2	3	2
CO3	3	2	2	3	2
CO4	3	2	2	2	2
CO5	2	3	2	2	2

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Preparation of Receipts and Payments Account, Income and Expenditure account.	8
1.2	Balance Sheet of Non-trading organisations	4
UNIT - II		
2.1	Single Entry System or Accounts from Incomplete Records	6
2.2	Statement of Affairs Methods – Conversion method	6
UNIT - III		
3.1	Depreciation – Concept – Causes – Need – Basic Factor – Methods – Straight Line.	4
3.2	Written Down Value – Annuity – Depreciation Fund– Insurance Policy Method – Revaluation Method – Depletion Method	8

UNIT - IV		
4.1	Self-balancing system - meaning - procedure - Self Balancing Journal Entries.	6
4.2	Self Balancing Ledgers - Transfer From one Ledger to Another.	6
UNIT - V		
5.1	Insurance Claims - Loss of stock policy - Loss of profit policy- Application of Average Clause.	12
Total		60

Course Designer

Name: Dr. S. Faiz Ahamed

Assistant Professor of Commerce

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCRCC22	BUSINESS LEGISLATION	Core - IV	4	4	25	75	100

Course Objectives

This course gives an overview of the principles of contract law under the Indian Contract Act, 1872, including formation, performance, breach, and special contracts. It also covers bailment, pledge, indemnity, guarantee, and key provisions of the Sale of Goods Act, 1930, focusing on rights and obligations of parties.

UNIT	Contents	No. of Hours
I	Elements of Contract - Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	12
II	Performance of 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	12
III	Indemnity and Guarantee: Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety	12
IV	Bailment and Pledge: Bailment – Concept – Essentials - 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.	12
V	Sale of Goods Act 1930: Definition - 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	12
Total		60

Course Outcomes

Knowledge Level

CO	On completion of this course, students will	Knowledge Level
1	Explain the Objectives and significance of Mercantile law	K1,K2,K3,K4
2	Understand the clauses and exceptions of Indian Contract Act.	K1,K2,K3,K4
3	Outline the contract of indemnity and guarantee	K1,K2,K3,K4
4	Familiar with the provision relating to Bailment and Pledge	K1,K2,K3,K4
5	Explain the various provisions of Sale of Goods Act 1930	K1,K2,K3,K4

K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze

Textbooks

1.	N.D. Kapoor , <i>Business Laws</i> - Sultan Chand and Sons, New Delhi.
2.	R.S.N. Pillai – <i>Business Law</i> , S.Chand, New Delhi.

Reference Books

1.	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
2.	M.V. Dhandapani, Business Laws , Sultan Chand and Sons, New Delhi.
e-Resources	
1.	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf

Mapping with Programme Outcomes:

CO /PO	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	2
CO2	3	2	3	3	2
CO3	3	2	2	3	2
CO4	3	2	3	3	2
CO5	3	2	3	3	2

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2
CO2	2	3	2	2	2
CO3	3	3	2	2	3
CO4	3	2	3	3	2
CO5	3	2	3	3	3

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance	6
1.2	Consideration - Capacity to Contract - Free Consent - Legality of Object - Contingent Contracts - Void Contract	6
UNIT - II		
2.1	Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts	6
2.2	Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	6
UNIT - III		
3.1	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee,	6
3.2	Rights of Surety, Discharge of Surety	6

UNIT - IV		
4.1	Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee	6
4.2	Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	6
UNIT - V		
5.1	Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property	6
5.2	Contracts involving Sea Routes - Sale by Non- owners - Rights and duties of buyer - Rights of an Unpaid Seller	6
Total		60

Course Designer

Name: Dr. K. Rasool Mydeen

Assistant Professor of Commerce

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCRCC23	BUSINESS MANAGEMENT	Core - V	4	4	25	75	100

Course Objectives		
This course explores the principles, functions, evolution, and challenges modern management faces thus equipping learners with essential managerial skills to achieve organizational goals.		
UNIT	Contents	No. of Hours
I	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.	12
II	Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making –Forecasting.	12
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.	12
IV	Staffing - Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	12
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 – Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	12
Total		60
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Demonstrate the importance of principles of management.	K1,K2,K3,K4
2	Paraphrase the importance of planning and decision making in	K1,K2,K3,K4

	an organization.	
3	Comprehend the concept of various authorizes and responsibilities of an Organization.	K1,K2,K3,K4
4	Enumerate the various methods of Performance appraisal	K1,K2,K3,K4
5	Demonstrate the notion of directing, co-coordination and control in the management.	K1,K2,K3,K4
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze		
Textbooks		
1.	Gupta.C.B, - <i>Principles of Management</i> -L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2.	DinkarPagare, <i>Principles of Management</i> , Sultan Chand & Sons Publications, New Delhi.	
Reference Books		
1.	K Sundhar, <i>Principles Of Management</i> , Vijay Nichole Imprints Limited, Chennai	
2.	Harold Koontz, Heinz Weirich, <i>Essentials of Management</i> , McGraw Hill, Sultan Chand and Sons, New Delhi.	
e-Resources		
1.	http://www.universityofcalicut.info/sy1/management	

Mapping with Programme Outcomes:

CO /PO	P01	P02	P03	P04	P05
C01	3	2	2	3	3
C02	3	2	3	3	2
C03	3	2	2	3	2
C04	3	2	2	3	2
C05	3	2	3	3	2

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	3	2	3	2	2
C02	3	2	2	2	2
C03	3	2	2	2	1
C04	3	2	2	2	2
C05	3	2	2	2	1

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs.	6

	Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo -	
1.2	Functions of Management - Trends and Challenges of Management. Managers - Qualification- Duties & Responsibilities.	6
UNIT - II		
2.1	Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning	6
2.2	Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making –Forecasting.	6
UNIT - III		
3.1	Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart	6
3.2	Organization Structure: Meaning and Types - Departmentalization- Authority and Responsibility – Centralization and Decentralization – Span of Management.	6
UNIT - IV		
4.1	Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview-	6
4.2	Training: Need - Types- Promotion Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	6
UNIT - V		
5.1	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.	6
5.2	Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques –	6
Total		60

Course Designer

Name: Dr. M. Abdul Jabbar

Assistant Professor of Commerce

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UECGE22	ECONOMIC DEVELOPMENT OF INDIA	Generic Elective - II	4	3	25	75	100

Course Objectives		
To enable the students to understand and comprehend the trends and issues in Indian economy		
UNIT	Contents	No. of Hours
I	Indian Economy Developing Economy and its features – India as a Mixed Economy – Population in India – Causes, Consequences and Control- Capital Formation in India – Causes for Low rate of Capital Formation	12
II	Agricultural Sector Agricultural Sector-Role of Agriculture in Indian Economy – Causes for Low Agricultural Productivity, Green Revolution – Nature - features and Effects – Food Security – Buffer Stock - Agricultural Price Policy	12
III	Industrial Sector Industrial Sector-Industrial Policy–Industrial Policy of 1991 –Micro, Small and Medium Enterprises – Role of Small Scale and Cottage Industries in Economic Development– Problems – Government Measures– Industrial Finance: IFC, SFC, IDBI, ICICI	12
IV	Banking and Trade Banking- Meaning – Functions of Commercial Banks - Role of Commercial Banks in Economic Development – Functions of RBI – India’s Foreign Trade – Composition – Pattern and Direction of India’s Exports and Imports –Measures to Promote Export	12
V	Indian Economic Reforms Recent Tax Scenario– Meaning– Components and Features of GST- GST Slabs - Impact of GST in Indian Economy – SWACHH BHARAT – Green India Clean India – Digital India.	12
Total		75
Course Outcomes		Knowledge Level
CO	On completion of this course, students will be able to	
1	Impart knowledge about basic characteristics of Indian Economy	K1,K3,K4
2	Understand the role, nature and significance of Agriculture In India	K1,K2,K4
3	Understand the importance and issues in Industrial sector	K1, K2,K3
4	Know about the Baking structure and Foreign Trade of India	K1,K3,K4
5	Impart knowledge about current economic affairs	K1,K2,K3
Textbooks		
1.	M.l. Jhingan, <i>INDIAN ECONOMY</i> , Margham Publications, 2018, XI edition	

Reference Books

1.	Sanjiv Verma, INDIAN ECONOMY , UNIQUE PUBLISHERS INDIA, 2018, IInd edition
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Mapping with Programme Outcomes:

CO /PO	P01	P02	P03	P04	P05
C01	3	2	3	1	3
C02	2	2	3	1	3
C03	3	2	3	1	2
C04	3	2	2	2	2
C05	3	2	2	2	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	3	3	2	2
C02	1	3	1	3	2
C03	2	2	2	1	3
C04	3	3	1	3	2
C05	2	3	2	2	3

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Developing Economy and its features	3
1.2	India as a Mixed Economy	3
1.3	Causes, Consequences and Control of Population in India	3
1.4	Causes for Low rate of Capital Formation	3
UNIT - II		
2.1	Role of Agriculture in Indian Economy	4
2.2	Causes for Low Agricultural Productivity and Nature, Features and Effects of Green Revolution	4
2.3	Food Security and Agricultural Price Policy	4
UNIT - III		
3.1	Industrial Policy of 1991	4
3.2	Role of Small Scale and Cottage Industries in Economic Development	4
3.3	Problems and Government Measures on Industrial Finance in India	4

UNIT - IV		
4.1	Meaning of Banking	1
4.2	Functions and Role of Commercial banks in Economic Development	3
4.3	Functions of RBI	2
4.4	India's Foreign Trade and its Composition	3
4.5	Pattern and Direction of India's Exports and Imports	3
UNIT - V		
5.1	Meaning, components and features of GST	3
5.2	GST Slabs and Impact of GST in Indian Economy	3
5.3	SWACHH BHARAT	3
5.4	Green India Clean India and Digital India	3
Total		60

Course Designer

Name: Dr. A. ABDUL HAMEED

Associate Professor of Economics

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UECGE23	ECONOMICS OF ADVERTISEMENT	Generic Elective - III	2	2	25	75	100

Course Objectives		
Advertisement is an important tool to support the selling of a product, a service or an idea in the target market. Hence, this course aims to enhance the Advertising skill.		
UNIT	Contents	No. of Hours
I	INTRODUCTION TO ADVERTISING Meaning, Nature and Scope of Advertisement – Importance of Advertising- Classification and Types of Advertisement- Advertising and Consumer Behaviour.	6
II	ADVERTISING MEDIA Meaning, Types of Advertising Media - Characteristics of Advertising Media- OTT Platforms.	5
III	SALES PROMOTION Meaning Objectives - Kinds of Sales Promotion-Reasons for Sales Promotion- Merchandising Aids – Influencer Marketing.	5
IV	ECONOMIC EFFECTS OF ADVERTISING Explicit role of Advertising - Indirect role of Advertising - Economic Effects - Social Effects of Advertising - Benefits of Advertising - Impact of Advertisements.	6
V	ETHICS IN ADVERTISING Criticism of Advertising - Controversial effects of Advertising - Regulating Bodies in India: Advertising Standards Council of India (ASCI) – Misleading ads and Consumer Protection Act.	8
Total		30
Course Outcomes		Knowledge Level
CO	On completion of this course, students will be able to	
1	Explain the Origin and Growth of Advertising Sector	K1,K2,K3,K4
2	Understand the various Advertising media	K1,K2,K3,K4
3	Evaluate the Sales Promotion	K1, K2,K3,K4
4	Outline the effects of advertising	K1,K2,K3,K4
5	Know the role of Advertising Regulating bodies	K1,K2,K3,K4
Textbooks		
1.	Manendra Mohan - <i>Advertising Management</i> - Concepts and Cases, Tata McGraw Hill	
2.	Sherlekar, Victor & Nirmala Prasad- <i>Advertising Management</i> -Himalaya Publishing House.	
Reference Books		
1.	C.L. Tyagi, Arun Kumar Distributors. Advertisement Management Atlantic Publishers	

2.	Wells, Moriarty & Burnett, <i>Advertising Principles & Practice</i> , Pearson Education
3.	Ruchi Gupta, Advertising - Scholar Tech Press
4.	Rajeev Patra and John G. Myers, <i>Advertising Management</i> - Pearson India, New Delhi.

Mapping with Programme Outcomes:

CO /PO	P01	P02	P03	P04	P05
C01	3	3	3	2	3
C02	2	3	3	3	3
C03	3	2	3	3	2
C04	3	3	2	2	2
C05	3	2	2	2	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	3	3	2	2
C02	3	3	1	3	2
C03	2	2	2	1	3
C04	3	3	1	3	2
C05	2	3	2	2	3

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Meaning, Nature and Scope of Advertisement	2
1.2	Importance of Advertising	1
1.3	Classification and Types of Advertisement	2
1.4	Advertising and Consumer Behaviour	1
UNIT - II		
2.1	Meaning, types of Advertising Media	2
2.2	Characteristics of Advertising Media	2
2.3	OTT Platforms	1
UNIT - III		
3.1	Meaning and Objectives of Sales Promotion	2
3.2	Kinds of Sales Promotion	1
3.3	Reasons for Sales Promotion and Merchandising Aids	1
3.4	Influencer Marketing	1
UNIT - IV		

4.1	Explicit role of Advertising	1
4.2	Indirect role of Advertising	1
4.3	Economic effects of Advertising	1
4.4	Social Effects of Advertising	1
4.5	Benefits and Impact of Advertisements	2
UNIT - V		
5.1	Criticism of Advertising	2
5.2	Controversial effects of Advertising	2
5.3	Regulating bodies in India: Advertising Standards council of India	2
5.4	Misleading ads and Consumer Protection Act	2
Total		30

Course Designer

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