



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.

DEPARTMENT OF

COMMERCE - BANKING

BACHELOR OF COMMERCE - BANKING

SYLLABUS

Choice Based Credit System – CBCS

With

Outcome Based Education (OBE)

(Academic Year 2026 - 2027 onwards)

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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 be recognized by the stakeholders as a leader in providing quality and affordable professional accounting, finance, education and computer skills in accounting to match the Industry need.

Mission

- Provide a student-centered environment that promotes academic excellence, professional and personal growth, ethical and professional conduct.
- Develop outstanding graduates who could demonstrate knowledge, skills, and competencies necessary to excel in entrepreneurial venture, higher education and or employment.

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., Banking programme, the students are able to

PO1	Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
PO2	Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO3	Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
PO4	Capacity to extrapolate from what one has learned and apply their competencies to solvedifferent kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO5	Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

Programme Specific Outcomes (PSO)

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

PSO1	Be competent, creative, knowledge, problem solving and highly valued Professionals in industry, academia, or government.
PSO2	Be flexible and adaptable in the workplace; possess the capacity to embrace new opportunities of emerging technologies, leadership and teamwork opportunities, all affording sustainable lifelong management Careers.
PSO3	Continue their professional and communication development by obtaining Advanced degrees in Banking or other professional fields.
PSO4	Act with global, ethical, societal, ecological and commercial awareness, as Expect practicing analyzing capacity of management professionals.
PSO5	Adapt to a rapidly changing environment with learned and applied new skills and decision making modern tools, become socially responsible and Value driven citizens, committed to sustainable development.

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 (AEC)	Foundation Course	1	2
		EVS	1	2
		Value Education	1	2
		NME	2	4
5	Part - IV (SEC)	Entrepreneurial Skills	1	2
		Professional Competency	1	2
		Internship	1	2
6	Part - V	Extension Activity	1	1
Total			44	140

COMMERCE - BANKING

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					
	26UCBLL11	வணிகத் தமிழ் - I கடிதத் தொடர்புகள்					
Part - II							
English - I	26UENLL11	General English - I	6	25	75	100	3
Part - III							
Core - I	26UCBCC11	Financial Accounting - I	5	25	75	100	4
Core - II	26UCBCC12	Principles of Marketing	5	25	75	100	4
Generic Elective - I	26UCBGE11	Business Economics	4	25	75	100	3
Part - IV							
Foundation Course (SEC)(MCQ)	26UCBFN11	MS Office	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					
	26UCBLL21	வணிகத் தமிழ் - II அலுவலக மேலாண்மை					
Part - II							
English - II	26UENLL21	General English - II	6	25	75	100	3
Part - III							
Core - III	26UCBCC21	Financial Accounting - II	4	25	75	100	4
Core - IV	26UCBCC22	Business Management	4	25	75	100	4
Core - V	26UCBCC23	Commercial Banking	4	25	75	100	4
Generic Elective - II	26UCBGE21	Economic Development of India	3	25	75	100	3
Generic Elective - III	26UCBGE22	Advertisement and Salesmanship	3	25	75	100	2
TOTAL			30				23

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCBLL11	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, வணிக தகவல் தொடர்பு, Preshanna Publications, 2019.
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Reference Books

1.	முனைவர் வி.எம். செல்வராஜ் வணிக தகவல் தொடர்பு, 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

Module No.	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. N. Thahira

Associate Professor of Commerce (Banking)

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCBCC11	FINANCIAL ACCOUNTING - I	Core-I	5	4	25	75	100

Course Objectives

To Facilitate the understanding of accounting in general concepts for assets, liabilities and stakeholders' equity in a concise and clear manner work of a higher order from the fundamentals of financial accounting to the advanced level.

UNIT	Contents	No. of Hours
I	Accounting Principles – concepts and conventions – Double Entry System of Book keeping – Journals, Ledgers – Trial Balance -Subsidiary Books.	15
II	Accounting Standards – Meaning – Objectives - Need - Significance - Indian Accounting Standards – Accounting Standards 1, Accounting Standards 2, Accounting Standards 6, Accounting Standards 10, Accounting Standards 14.	15
III	Errors – Classification and Types of Errors – Rectification of errors – Preparation of Suspense Account - Bank Reconciliation Statement.	15
IV	Single Entry System or Accounts from Incomplete Records – Statement of Affairs Methods – Conversion method.	15
V	Preparation of Final Accounts of a sole trading concern with adjustments.	15
	Total	75

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory

Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Explain the Meaning, Principles and Concepts & Conventions of accounting and Double Entry System; pass Journal Entries, Preparing ledgers.	K1,K2
2	Explains the Accounting Standards	K1,K2,
3	Prepare Rectification of Errors Journal Enters and Bank Reconciliation statement.	K1,K2,K3,K4
4	Prepare Single Entry or Account of Incomplete Record.	K1, K2,K3,K4
5	Reveal The Final Accounts of a sole Trader	K1,K2,K3,K4

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

Textbooks

1.	S.P.Jain & K.L.Narang, <i>Advanced Accountancy</i> , Kalyani Publishers, 2020.
2.	T.S. Reddy& A. Murthy, <i>Advanced Accountancy</i> , Margham Publishers, 2019.

Reference Books

1.	R.L. Gupta & Radheswamy, <i>Advanced Accountancy</i> , Sultan Chand & Sons P vt. Ltd2005.
2.	Maheshwari & Maheshwar, <i>Advanced Accountancy</i> , Vikas Publishing House Pvt. Ltd2005.
e-Resources	
1.	NPTEL (Swayam): Financial Accounting - Course - Swayam - NPTEL

Mapping with Programme Outcomes:

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

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	2	2
C02	3	2	3	3	2
C03	3	2	3	3	2
C04	3	3	3	3	2
C05	3	2	3	2	2

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.	3
1.2	Double Entry System	3
1.3	Journal	3
1.4	Ledgers	3
1.5	Trial Balance - Subsidiary Books.	3
UNIT - II		
2.1	Accounting Standards 1	4
2.2	Accounting Standards 2	4
2.3	Accounting Standards 6	3
2.4	Accounting Standards 10	4
UNIT - III		
3.1	Introduction Errors	2

3.2	Classification and Types of Errors	3
3.3	Rectification of Errors, Preparation of Suspense Account	5
3.4	Introduction Bank Reconciliation Statement, All Models	5
UNIT - IV		
4.1	Single Entry System	5
4.2	Statement of Affairs Methods	5
4.3	Conversion method	5
UNIT - V		
5.1	Trading Account with adjustment	5
5.2	Profit & Loss Account with adjustment	5
5.3	Balance sheet with adjustment	5
Total		75

Course Designer

Name: Dr. M. Kaja Mohideen

Assistant Professor of Commerce (Banking)

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCBCC12	PRINCIPLES OF MARKETING	Core-II	5	4	25	75	100

Course Objectives

Value Creation: Marketing is the process of identifying customer needs and creating products or services that provide superior value.

The 4 Ps: It centers on the strategic mix of Product, Price, Place, and Promotion to reach the right audience at the right time.

Customer Centricity: The discipline has shifted from simply pushing products to understanding the entire customer journey and lifecycle.

UNIT	Contents	No. of Hours
I	Introduction to Marketing Meaning – Definition and Functions of Marketing – Evolution of Marketing Concepts – Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.	15
II	Market Segmentation "Meaning and definition - Benefits – Criteria for segmentation – Types of segmentation – Geographic – Demographic – Psychographic – Behavioral Targeting, Positioning & Repositioning - Introduction to Consumer Behavior – Consumer Buying Decision Process and Post Purchase Behavior – Motives. Freud's Theory of Motivation.	15
III	Product & Price Marketing Mix – an overview of 4P's of Marketing Mix Product – Introduction to Stages of New Product Development – Product Life cycle – Pricing – Policies – Objectives – Factors Influencing Pricing – Kinds of Pricing.	15
IV	Promotions and Distributions Elements of promotion – Advertising –objectives - Kinds of Advertising Media- Traditional Vs Digital Media - Sales Promotion – types of sales promotion – Personal Selling – Qualities needed for a personal seller- Channels of Distribution for Consumer Goods - Channel Members – Channels of Distribution for Industrial Goods.	15
V	Competitive Analysis and Strategies Global Market Environment – Social Responsibility and Marketing Ethics – Recent Trends in Marketing – A Basic Understanding of E – Marketing & M-Marketing – E-Tailing – CRM – Market Research – MIS and Marketing Regulation.	15
Total		75
Course Outcomes		
CO	On completion of this course, students will	Knowledge Level

1	Develop an understanding on the role and importance of marketing.	K1,K2,K3,K4
2	Apply the 4p's of marketing in their venture	K1,K2,K3,K4
3	Identify the factors determining pricing	K1,K2,K3,K4
4	Use the different Channels of distribution of industrial goods	K1,K2,K3,K4
5	Understand the concept of E-marketing and E-Tailing	K1,K2,K3,K4
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze		
Textbooks		
1.	"Philip Kotler, <i>Principles of Marketing</i> : A South Asian Perspective, Pearson Education. New Delhi"	
2.	"Dr.C.B. Gupta & Dr.N. Rajan Nair, <i>Marketing Management</i> , Sultan Chand & Sons, New Delhi."	
Reference Books		
1.	"Prof Kavita Sharma, Dr. Swati Agarwal, <i>Principles of Marketing Book</i> , Taxmann, New Delhi"	
2.	"Dr. J. Jayasankar, <i>Marketing Management</i> , Margham Publications, Chennai."	
e-Resources		
1.	https://www.aha.io/roadmapping/guide/marketing/introduction	

Mapping with Programme Outcomes

CO / PO	P01	P02	P03	P04	P05
C01	3	2	3	2	2
C02	3	2	3	2	3
C03	3	2	3	2	3
C04	3	2	3	2	2
C05	3	2	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	2	3	2	3	3
C02	2	3	2	3	3
C03	2	3	2	3	3
C04	2	3	2	3	3
C05	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	Definition and Functions of Marketing	3
1.2	Evolution of Marketing Concepts	3

1.3	Innovations in Modern Marketing	3
1.4	Role and Importance of Marketing	3
1.5	Classification of Markets, Niche Marketing	3
UNIT - II		
2.1	Meaning, Benefits and Criteria for segmentation	3
2.2	Types of Segmentation	3
2.3	Targeting, Positioning & Repositioning	3
2.4	Introduction to Consumer Behavior	3
2.5	Consumer Buying Decision Process and Freud's Theory of Motivation	3
UNIT - III		
3.1	Marketing Mix	5
3.2	Introduction to Stages of New Product Development, Product Life Cycle	5
3.3	Pricing Policies, Objectives, Factors Influencing Pricing and Kinds of Pricing.	5
UNIT - IV		
4.1	Elements of promotion, Advertising, objectives and Kinds of Advertising Media	3
4.2	Traditional Vs Digital Media, Sales Promotion, types of sales promotion and Personal Selling	3
4.3	Qualities needed for a personal seller	3
4.4	Channels of Distribution for Consumer Goods	3
4.5	and Channel Members, Channels of Distribution for Industrial Goods.	3
UNIT - V		
5.1	Global Market Environment	3
5.2	Social Responsibility and Marketing ethics and Recent trends in Marketing	3
5.3	E-Marketing and M-Marketing, E-Tailing	3
5.4	CRM, Market Research	3
5.5	MIS and Marketing Regulation	3
Total		75

Course Designer

Name: Dr. N. Thahira

Associate Professor of Commerce (Banking)

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCBGE11	BUSINESS ECONOMICS	Generic Elective - I	4	3	25	75	100

Course Objectives

Business Economics, also known as Managerial Economics, is a field of applied economics that integrates economic theory with business practices. Its primary purpose is to help business leaders make rational decisions and plan for the future.

UNIT	Contents	No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition –Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts– Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,	12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
III	Consumer Behavior Consumer Behavior – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer ‘s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	12
V	Product Pricing Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing	12

	Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, –Kinked Demand Curve	
Total		60
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Explain the positive and negative approaches in economic analysis	K1,K2,K3,K4
2	Understood the factors of demand forecasting	K1,K2,K3,K4
3	Know the assumptions and significance of indifference curve	K1,K2,K3,K4
4	Outline the internal and external economies of scale	K1,K2,K3,K4
5	Relate and apply the various methods of pricing	K1,K2,K3,K4
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze		
Textbooks		
1.	H.L. Ahuja, <i>Business Economics</i> –Micro & Macro - Sultan Chand & Sons, New Delhi.	
2.	C.M. Chaudhary, <i>Business Economics</i> -RBSA Publishers - Jaipur-03.	
Reference Books		
1.	S.Shankaran, <i>Business Economics</i> -Margham Publications, Chennai.	
2.	P.L.Mehta, <i>Managerial Economics</i> –Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	

Mapping with Programme Outcomes

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

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Scope and Importance of Business Economics	3
1.2	Production Possibility Frontiers	3
1.3	Business Cycle	3
1.4	Concept of efficiency	3
UNIT - II		
2.1	Demand Analysis	3
2.2	Elasticity of Demand	3
2.3	Demand Forecasting	3
2.4	Law of Supply and Determinants	3
UNIT - III		
3.1	Consumer Behavior	4
3.2	Law of Diminishing Marginal Utility	4
3.3	Types of Goods	4
UNIT - IV		
4.1	Concept of Production	3
4.2	Law of Variable Proportion	3
4.3	Law of Returns to Scale	3
4.4	Producer's equilibrium	3
UNIT - V		
5.1	Pricing Policy and Methods	2
5.2	Kinds of Monopoly	2
5.3	Monopolistic competition	2
5.4	Oligopoly	3
5.5	Kinked Demand Curve	3
Total		60

Course Designer

Name: Dr. R. Sankaranarayanan

Assistant Professor of Commerce (Banking)

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCBFN11	MS OFFICE	Foundation Course (SEC)(MCQ)	2	2	25	75	100

Course Objectives

Productivity Standard: As the world's most used office suite, proficiency in these tools is a non-negotiable skill in any professional setting. It covers everything from professional report writing (Word) and complex data analysis (Excel) to high-impact visual storytelling (PowerPoint). It introduces how technology can streamline administrative tasks, ensuring accuracy and efficiency in daily business operations.

UNIT	Contents	No. of Hours
I	Introduction – Workings with Windows – Opening; Switching and Closing –Introduction to MS - Word.	6
II	MS- Word Applications – Using shortcut bar, creating a word document –moving, correcting and inserting text, editing and printing.	6
III	Undo and Redo features – spell checking – Inserting page numbers – Headers and footers – Using tables and graphics.	6
IV	MS – Excel – spread sheet – functions – formatting text and numbers –creations enhancing and printing a chart.	6
V	Power Point – Basics – Creating, Presentations – working with text – working with graphics – Animation – Slide shows.	6
Total		30

Course Outcomes

Knowledge Level

CO	On completion of this course, students will	
1	Remember the MS Word	K1,K2,K3,K4
2	Apply the knowledge MS –word application	K1,K2,K3,K4
3	Analyse the various aspects of feature of MS-Word	K1,K2,K3,K4
4	Evaluate the parameters in. MS - Excel	K1,K2,K3,K4
5	Create a Power point in MS-Word	K1,K2,K3,K4

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

Textbooks

1.	Vasanthi Ramanathan, <i>Computer Application in Business- 1</i> Meenakshi Pathippagam, 4/593, Vandiyur main road, Madurai. 625020. First Edition
2.	K. Mohan Kumar and Dr. Raj Kumar, <i>Computer Application in Business</i> , Tata-McGraw Hill publication, Company Limited, New Delhi. Second Edition

Reference Books

1.	P. Rizwan Ahamed, <i>Computer Application in Business</i> , Margham Publication, Chennai, First Edition.
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Mapping with Programme Outcomes

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

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Introduction to MS - Word.	2
1.2	Workings with Windows	2
1.3	Opening; Switching and Closing Windows	1
1.4	Shortcut Keys	1
UNIT - II		
2.1	MS- Word Applications	2
2.2	Using shortcut bar, creating a word document	2
2.3	Moving, correcting and inserting text, editing and printing.	1
2.4	Content of MSWord	1
UNIT - III		
3.1	Undo and Redo features	2
3.2	Spell checking - Inserting page numbers -Headers and footers	2
3.3	Using tables and graphics	2
UNIT - IV		
4.1	Introduction to MS - Excel	2
4.2	Introduction to Spreadsheet	1
4.3	Types of Charts	1
4.4	Functions keys in MS Excel	1

4.5	Shortcut Keys in MS Excel.	1
UNIT - V		
5.1	Introduction to Power Point	2
5.2	Animation	1
5.3	Slideshow	1
5.4	PowerPoint Presentation	1
5.5	Insert and Delete Slide.	1
Total		30

Course Designer

Name: Dr. S. Thowfeek Khan

Assistant Professor of Commerce (Banking)

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCBLL21	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 Dr. S. 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. N. THAHIRA

Head & Associate Professor of Commerce (Banking)

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCBCC21	FINANCIAL ACCOUNTING - II	Core - III	4	4	25	75	100

Course Objectives

To facilitate the understanding of accounting in general understanding of accounting work of a higher order from the fundamentals of financial accounting to the advanced level. Intermediate concepts for assets, liabilities and stakeholders' equity in a concise and clear manner, develop skill related problem solving and critical thinking.

UNIT	Contents	No. of Hours
I	Depreciation Accounting – Depreciation – Concept – Causes – Need – Basic Factor – Methods – Straight Line – Written Down Value – Annuity – Insurance Policy Method – Sinking Fund Method	12
II	Accounts of Non-trading organizations – Items peculiar to Non-trading organizations – meaning and treatment - Final Accounts of Non-trading organizations - Preparation of Receipts and Payments Account, Income and Expenditure account and Balance Sheet of Non-trading organizations	12
III	Insurance Claims – Meaning – Need for insurance – Types of fire insurance policies - Loss of stock policy – Loss of profit policy – Application of Average Clause (Simple problems only).	12
IV	Consignment Accounts – Invoicing goods at cost price – Performa 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 set of books.	12
V	Average due date – Calculation of due date based on holidays intervention– Interest calculation – Account Current- Meaning – definition – Procedure for calculating days of interest – Preparation of account current – Product method- Red- ink Interest	12
Total		60

Course Outcomes

CO	On completion of this course, students will	Knowledge Level
1	Determine the useful life and value of the depreciable asset	K1, K2, K3
2	Prepare the Final Account of Non- Trading Organisation	K1, K2, K3
3	Illustrate the Insurance Claims for the Firm	K1, K2, K3, K4
4	Understand the nuances of Consignment and joint venture	K1, K2, K3, K4
5	Demonstrate and make use of Average due date and Account Current.	K1, K2, K3, K4

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

Textbooks

1.	S.P. Jain & K. L. Narang, Advanced Accountancy , Kalyani Publishers,2020.
2.	T.S. Reddy & A. Murthy, Advanced Accountancy , Margham Publishers,2019.
Reference Books	
1.	R.L. Gupta & Radheswamy, Advanced Accountancy , Sultan Chand & Sons pvt. Ltd 2005.
2.	Maheshwari & Maheshwar, Advanced Accountancy , Vikas Publishing House Pvt. Ltd 2005.
e-Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1

Mapping with Programme Outcomes

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

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Depreciation Accounting – Depreciation – Concept – Causes – Need – Basic Factor	3
1.2	Straight Line Method	3
1.3	Written Down Value Method	3
1.4	Annuity Method	3
UNIT - II		
2.1	Accounts of Non-trading organizations – Items peculiar to Non-trading organizations – meaning and treatment -	3
2.2	Final Accounts of Non-trading organizations - Preparation of Receipts and Payments Account,	3

2.3	Income and Expenditure account and Balance Sheet of Non-trading organizations	3
2.4	Format of Income and Expenditure Account	3
UNIT - III		
3.1	Insurance Claims – Meaning – Need for insurance – Types of fire insurance policies	4
3.2	Loss of stock policy, Loss of profit policy	4
3.3	Application of Average Clause.	4
UNIT - IV		
4.1	Consignment Accounts – Invoicing goods at cost price	2
4.2	Performa invoice price	2
4.3	Valuation of unsold stock – Loss of Stocks	2
4.4	Accounting treatment Normal Loss and Abnormal Loss	3
4.5	Joint Venture Accounts – Recording in individual venture’s books	3
UNIT - V		
5.1	Average due date	2
5.2	Calculation of due date based on holidays intervention	2
5.3	Interest calculation	2
5.4	Account Current- Meaning – definition	3
5.5	Procedure for calculating days of interest – Preparation of account current	3
Total		60

Course Designer

Name: Dr. M. KAJA MOHIDEEN

Assistant Professor of Commerce (Banking)

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCBCC22	BUSINESS MANAGEMENT	Core - IV	4	4	25	75	100

Course Objectives

This subject revolves around the four fundamental functions of management: Planning, Organizing, Leading, and Controlling. It teaches how to effectively coordinate human, financial, and physical resources to achieve organizational goals. It provides the framework for decision-making and navigating the complexities of a competitive corporate environment.

UNIT	Contents	No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management-- Trends and Challenges of Management. Managers – Qualification- Duties & Responsibilities.	12
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making –Forecasting.	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 – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control	12

	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].	
Total		60
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	K1,K2,K3,K4
1	Demonstrate the importance of principles of management.	K1,K2,K3,K4
2	Paraphrase the importance of planning and decision making in an organization.	K1,K2,K3,K4
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-ordination 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.	Dinkar Pagare, <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.	www.mbaofficial.com	

Mapping with Programme Outcomes

CO /PO	P01	P02	P03	P04	P05
CO1	3	2	2	3	3
CO2	3	2	3	3	2
CO3	3	2	2	3	2
CO4	3	2	2	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	3	2	2	3	3
CO2	3	2	3	3	2
CO3	3	2	2	3	2
CO4	3	2	2	3	2
CO5	3	2	3	3	2

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Introduction to Management	3
1.2	Management Vs. Administration	3
1.3	Trends and Challenges of Management.	3
1.4	Managers – Qualification– Duties & Responsibilities.	3
UNIT - II		
2.1	Planning – Meaning – Definitions –	3
2.2	Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process -	3
2.3	Management by Objective (MBO). Decision Making: Meaning – Characteristics	3
2.4	Types - Steps in Decision Making –Forecasting.	3
UNIT - III		
3.1	Meaning and Definition of Organizing	4
3.2	Authority and Responsibility	4
3.3	Span of Management	4
UNIT - IV		
4.1	Concept of Staffing	1
4.2	Staffing process	2
4.3	360 degree Performance Appraisal	3
4.4	Work from home	3
4.5	Managing Work from Home [WFH].	3
UNIT - V		
5.1	Directing Motivation –Meaning - Theories – Communication	3
5.2	Barriers of Communication	1
5.3	Qualities of a Good Leader	2
5.4	Challenges faced by women in workforce	3
5.5	Stages in the Control Process	3
Total		60

Course Designer

Name: Dr. H. ANIS FATHIMA

Assistant Professor of Commerce (Banking)

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
26UCBCC23	COMMERCIAL BANKING	Core-V	4	4	25	75	100

Course Objectives		
At its core, this subject explains how banks act as a bridge between savers with surplus funds and borrowers who need capital. It covers the mechanics of lending, asset-management, and how banks mitigate risks like bad loans (NPAs). It looks at the shift from traditional brick-and-mortar banking to digital ecosystems involving UPI, mobile banking, and global trade finance.		
UNIT	Contents	No. of Hours
I	Banking –definition-function of commercial banks – commercial banks and economic development – commercial banking systems – unit banking – branch banking – industrial banking.	12
II	Indian banking system structure of commercial banks – co-operative banks, regional and rural banks and development banks – nationalization of major commercial banks – reasons and achievements – critical evaluation of their performance – recent trends in Indian banking.	12
III	Deposit mobilization by commercial banks – different types of bank deposits – deposit mix – trend and growth of bank deposits in India – factors affecting deposit levels – competition from Non-Banking financial intermediaries.	12
IV	Commercial banks and creation of credit- principle of sound lending – forms of advances: cash credit, overdrafts and loans and advances against work in progress – purchasing and discounting bills.	12
V	Investment policy of commercial banks – asset structure – cash balances – money and call and short notice – short term bill advances. Investments in Government and other securities – liquidity of commercial banks – factors affecting liquidity and liquidity rules in India.	12
Total		60
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Outline the functions of commercial banks.	K1, K2
2	Explain the structure of commercial banks.	K1, K2
3	Analyze the ways to control the factors affecting deposit levels.	K1, K2
4	Explain the concepts creation of credit and principles of sound lending.	K1,K2,K3,K4
5	Critique the investment policies of commercial bank.	K1,K2,K3,K4
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze		

Textbooks	
1.	Holden James Mines, <i>The Law & Practice of Banking</i> , Pearson Higher Education, United Kingdom, 1990, 5 th Edition.
2.	Tannan M.L., <i>Banking Law & Practice in India</i> , Lexis Nexis Butter worth's Wadhwa, Nagpur, 2010, 23 rd Edition.
Reference Books	
1.	Sundharam & Varshney, <i>Banking Theory Law & Practice</i> , Sultan Chand & Sons, New Delhi, 2020 Edition.
2.	Dr. O.P. Gupta & Santhosh Kumari Gupta, <i>Banking Law & Practice in India</i> , Sahitya Bhawan Publications, Agra, 2019, edition.
e-Resources	
1.	https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_lkx003

Mapping with Programme Outcomes

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

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Banking –definition	3
1.2	Functions of Commercial banking	3
1.3	Branch banking	3
1.4	Industrial banking	3
UNIT - II		
2.1	Indian banking system structure of Commercial banks	3
2.2	Critical Evaluation of their Performance	3

2.3	Nationalization of major commercial banks	3
2.4	Recent trends in Banking Sector	3
UNIT - III		
3.1	Types of bank Deposit	4
3.2	Factors Affecting Deposit Levels	4
3.3	Competition from Non-Banking financial intermediaries.	4
UNIT - IV		
4.1	Commercial banks and creation of credit	2
4.2	Principles of Sound Lending	2
4.3	Forms of Advances	2
4.4	Cash Credit and Overdraft	2
4.5	Purchasing and discounting bills.	4
UNIT - V		
5.1	Investment policy of commercial banks	1
5.2	Asset Structure	2
5.3	Cash balance	3
5.4	liquidity of commercial banks	3
5.5	Factors affecting liquidity and liquidity rules in India.	3
Total		60

Course Designer

Name: Dr. M. Kaja Mohideen

Assistant Professor in Commerce (Banking)

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
26UCBGE21	ECONOMIC DEVELOPMENT OF INDIA	Generic Elective - II	3	3	25	75	100

Course Objectives

This subject tracks India's journey from an agrarian society to a rapidly growing global economic powerhouse. It examines the impact of five-year plans, liberalisation (1991), and modern reforms like GST and Digital India on the national GDP. It addresses critical issues such as poverty alleviation, infrastructure gaps, and the transition toward a sustainable, inclusive economy

UNIT	Contents	No. of Hours	
I	Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure - Factors affecting Economic Development	9	
II	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource development and Economic Development	9	
III	National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare	9	
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure- Classification and Canners of Public Expenditure, Public Debt- Need, Sources and Importance, Budget-Importance, Types of Deficits - Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	9	
V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation - Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	9	
Total		45	
Course Outcomes			
			Knowledge Level

CO	On completion of this course, students will	
1	Elaborate the role of State and Market in Economic Development	K1,K2,K3,K4
2	Explain the Sectorial contribution to National Income	K1,K2,K3,K4
3	Illustrate and Compare National Income at constant and current prices.	K1,K2,K3,K4
4	Describe the canons of public expenditure	K1,K2,K3,K4
5	Understand the theories of money and supply	K1,K2,K3,K4
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze		
Textbooks		
1.	Dutt and Sundaram, <i>Indian Economy</i> , S.Chand, New Delhi	
2.	V.K. Puri, S.K. Mishra, <i>Indian Economy</i> , Himalaya Publishing house, Mumbai	
3.	Ramesh Singh, <i>Indian Economy</i> , McGraw Hill, Noida.	
4.	Nitin Singhania, <i>Indian Economy</i> , McGraw Hill, Noida.	
5.	Sanjeverma, <i>The Indian Economy</i> , unique publication, Shimla.	
Reference Books		
1.	GhatakSubrata : <i>Introduction to Development Economics</i> , Routledge Publications, New Delhi.	
2.	Sukumoy Chakravarthi : <i>Development Planning- Indian Experience</i> , OUP, New Delhi.	
3.	Ramesh Singh, <i>Indian Economy</i> , McGraw Hill, Noida.	
4.	Mier, Gerald, M : <i>Leading issues in Economic Development</i> , OUP, New Delhi.	
5.	Todaro, Micheal P : <i>Economic Development in the third world</i> , Orient Longman, Hyderabad	

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	3	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	Concepts of Economic Growth and Development	3
1.2	Difference between Growth and Development	2
1.3	Per Capita Income	2
1.4	Factors Affecting Economic Development	2
UNIT - II		
2.1	Characteristics of Developing Countries and Developed Countries	3
2.2	Population and Economic Development	2
2.3	Theories of Demographic transition	2
2.4	Human Resource Development	2
UNIT - III		
3.1	Meaning of National Income	3
3.2	Types of National income	3
3.3	Concept of national Income	3
UNIT - IV		
4.1	Classification and Cannons of Public Expenditure, Public Debt	2
4.2	Need Source and Importance	1
4.3	Public Revenue-Sources	2
4.4	Direct and Indirect taxes	2
4.5	Budgetary, Primary and Fiscal, Deficit Financing.	2
UNIT - V		
5.1	Theories of Money and Its Supply	2
5.2	Types of Money Supply	1
5.3	Price Index	2
5.4	CPI and WPI	2
5.5	Role of Fiscal Policy in Controlling Money supply	2
Total		45

Course Designer

Name: Dr. R. SANKARANARAYANAN

Assistant Professor of Commerce Banking

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCBGE22	ADVERTISING AND SALESMANSHIP	Generic Elective - III	3	2	25	75	100

Course Objectives

This field focuses on the psychology of influencing consumer behavior, moving them from initial awareness to a final purchase decision. It explores how to craft compelling messages that differentiate a brand in a crowded marketplace. Beyond just "selling," it emphasizes the personal touch required to build long-term trust and customer loyalty.

UNIT	Contents	No. of Hours
I	Advertising – Definition – Meaning – Advertisement – Advertising – Publicity – Salesmanship – Objectives and functions of advertising – importance of Advertising in Modern Marketing – types – characteristics.	9
II	Advertising merits and demerits – Media – types – indoor – outdoor – direct – promotional – merits and demerits – factors to be considered in selecting media – advertising appeal.	9
III	Characteristics of good advertising copy – Preparation of Advertising copy – types – Advertising agencies and its role.	9
IV	Buyers Behaviour and motives – theories of buyer behaviour – importance of personal selling – cost of personal selling – AIDA model of selling – Types of sales persons	9
V	Qualities of successful sales person to consumer services – sales territories and quota's - problems in selling with particular reference to India – reports and documents sales Manual, Order books, Cash Memo, Tour Diary, Daily and Periodical reports.	9
Total		45
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Elaborate the role of Advertising and Salesmanship	K1,K2,K3,K4
2	Explain the types of media, factors considering selecting media.	K1,K2,K3,K4
3	Describe the characteristics of good advertising copy and types	K1,K2,K3,K4
4	Describe the theories of behaviour	K1,K2,K3,K4
5	Understand the sales reports and documents	K1,K2,K3,K4
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze		
Textbooks		
1.	P. Saravanavel & S, Sumathi , <i>Advertising & Salesmanship</i> , Margham Publications, New Delhi (2012 Reprinted 2023)	
2.	S.A. Chunawalla, Advertising, <i>Sales and Promotion Management</i> , Himalaya Publishing House (2021).	

Reference Books

1.	R.S.N. Pillai & V.Bhagavathi, <i>Salesmanship</i> ,(Principles & Practice) S. Chand & Company Ltd, New Delhi.(2000)
2.	C.B. Gupta, Advertising and Personal Selling, Sultan Chand & Sons (2021)

Mapping with Programme Outcomes

CO /PO	P01	P02	P03	P04	P05
CO1	3	2	2	3	2
CO2	3	2	3	3	2
CO3	3	2	3	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	2	2	2	2	2
CO4	2	2	2	2	2
CO5	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	Advertising and publicity	3
1.2	Salesmanship objectives, functions	2
1.3	Importance of Advertising in Modern Marketing	2
1.4	Types and Characteristics	2
UNIT - II		
2.1	Merits and demerits of advertising	2
2.2	Types of Media	3
2.3	Merits and demerits of Media	2
2.4	Advertising appeal	2
UNIT - III		
3.1	Characteristics of good advertising copy	3
3.2	Preparation and types of advertising copy	3
3.3	Advertising agencies and its role	3
UNIT - IV		

4.1	Buyers Behavior and Motives	1
4.2	Theories of Buyer Behavior	2
4.3	Importance of Personal Selling	2
4.4	AIDA model of selling	2
4.5	Types of sales persons	2
UNIT - V		
5.1	Qualities of successful sales person	1
5.2	Sales territories and quotas	2
5.3	Reports and documents of sales manual	2
5.4	Order Books, Cash Memo, Tour Diary	2
5.5	Daily and Periodical reports	2
Total		45

Course Designer

Name: Dr. H. Anis Fathima

Assistant Professor of Commerce (Banking)