

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

PART IV - COMMERCE

SYLLABUS

Choice Based Credit System – CBCS

(As per TANSCHÉ)

With

Outcome Based Education (OBE)

(Academic Year 2023 -2026)

Semester - I

| Course Category | Course Code | Course Title | Hrs | CIAE | TEE | Max Marks | Credits |
|------------------------|--------------------|---------------------------|------------|-------------|------------|------------------|----------------|
| Part – IV | 23UCRSE11 | Business Accounting (NME) | 2 | 25 | 75 | 100 | 2 |
| | 23UCRFN11 | Business Organisation | 2 | 25 | 72 | 100 | 2 |

Semester - II

| Course Category | Course Code | Course Title | Hrs | CIAE | TEE | Max Marks | Credits |
|------------------------|--------------------|---------------------------------|------------|-------------|------------|------------------|----------------|
| Part – IV | 23UCRSE21 | Retail Marketing (NME) | 2 | 25 | 75 | 100 | 2 |
| | 23UCRSE22 | Advertising Theory and Practice | 2 | 25 | 75 | 100 | 2 |

Semester - III

| Course Category | Course Code | Course Title | Hrs | CIAE | TEE | Max Marks | Credits |
|------------------------|--------------------|------------------------|------------|-------------|------------|------------------|----------------|
| Part IV | 23UCRSE3P | MS-Office Practical | 1 | 40 | 60 | 100 | 1 |
| | 23UCRSE32 | International Business | 2 | 25 | 75 | 100 | 2 |
| | 23UGEVS41 | Environmental Studies | 1 | - | - | - | - |

Semester - IV

| Course Category | Course Code | Course Title | Hrs | CIAE | TEE | Max Marks | Credits |
|------------------------|--------------------|-----------------------|------------|-------------|------------|------------------|----------------|
| Part IV | 23UCRSE41 | Innovation Management | 2 | 25 | 75 | 100 | 2 |
| | 23UCRSE42 | Fin Tech | 2 | 25 | 75 | 100 | 2 |
| | 23UGEVS41 | Environmental Studies | 1 | 25 | 75 | 100 | 2 |

Semester - V

| Course Category | Course Code | Course Title | Hrs | CIAE | TEE | Max Marks | Credits |
|------------------------|--------------------|----------------------------------|------------|-------------|------------|------------------|----------------|
| Part IV | 23UGVED51 | Value Education | 2 | 25 | 75 | 100 | 2 |
| | 23UCRIS51 | Internship / Industrial Training | - | - | - | - | 2 |

Semester - VI

| Course Category | Course Code | Course Title | Hrs | CIAE | TEE | Max Marks | Credits |
|------------------------|--------------------|---|------------|-------------|------------|------------------|----------------|
| Part IV | 23UCRSE61 | General Awareness for Competitive Examination | 2 | 25 | 75 | 100 | 2 |

Mapping with Programme Outcomes:

| CO /PO | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|--------|------|------|------|------|------|------|------|------|
| CO 1 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 |
| CO 2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 |
| CO 3 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 |
| CO 4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 |
| CO 5 | 3 | 2 | 3 | 3 | 3 | 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 | 2 | 2 | 2 | 2 |
| C02 | 2 | 3 | 2 | 2 | 2 |
| C03 | 2 | 2 | 2 | 2 | 2 |
| C04 | 2 | 2 | 2 | 2 | 2 |
| C05 | 2 | 3 | 3 | 3 | 3 |

Strong-3 Medium-2 Low-1

| Course Code | Course Title | Category | Credits | Hours | Marks | | |
|-------------|-----------------------|-------------------|---------|-------|-------|-----|-------|
| | | | | | CIAE | TEE | Total |
| 23UCRFN11 | BUSINESS ORGANIZATION | Foundation Course | 2 | 2 | 25 | 75 | 100 |

| Learning Objectives | | |
|---------------------|---|-------------------|
| L1 | To Understand the components and objectives of business in modern world.. | |
| L2 | To educate students about the different forms of business, their suitability for different enterprises and their combinations. | |
| L3 | To understand the concepts of commerce, trade and industry | |
| L4 | To differentiate between various forms of business organizations. | |
| L5 | To get acquainted with the knowledge of financing the business from various sources | |
| 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 Co-operative 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, hostile takeover of companies Business Ethics | 6 |
| | Total | 30 |
| Course Outcomes | | Knowledge Level |
| CO | On completion of this course, students will | |
| 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,K5,K6 |
| 3 | Understand management and organizational behaviour, concepts associated with continuous improvement in individual and group processes | K1,K2,K3,K4,K5,K6 |
| 4 | Translate management and organizational behaviour theories into practice that will result in organizational effectiveness, efficiency, and human resource development. | K1,K2,K3,K4,K5,K6 |

| | | |
|------------------------|---|----------------|
| 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,K5 |
| Textbooks | | |
| 1. | Bhushan YK, Fundamentals of Business Organisation and Chand and Sons, New Delhi, (Nineteenth Edition 2013) | |
| Reference Books | | |
| 1. | Kogent Solutions Inc., Office 2007 in simple steps, Dream tech publishing, 2019. | |
| 2. | Galgotia, Microsoft Office, BPB publications 2020. | |
| Web Resources | | |
| 1. | Word Tutorial (tutorialspoint.com) | |
| 2. | https://www.tutorialspoint.com/basics_of_computers/basics_of_computers_office_tools.htm | |

Mapping with Programme Outcomes:

| CO /PO | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|-----------------|-----------------|--------------|------|------|------|------|------|------|
| CO 1 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 |
| CO 2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 |
| CO 3 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 |
| CO 4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 |
| CO 5 | 3 | 2 | 3 | 3 | 2 | 2 | 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 | 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 | | | |

Mapping with Programme Outcomes:

| CO /PO | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|--------|------|------|------|------|------|------|------|------|
| CO 1 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO 2 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| CO 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO 4 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO 5 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 |

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

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

Strong-3 Medium-2 Low-1

| | |
|------------------------|--|
| | Ltd.,New Delhi. (2006) |
| Reference Books | |
| 1. | Pillai&Bhagavathi ‘Salesmanship’, S. Chand & Co., New Delhi.(2000) |
| 2. | P. Saravanavel, Advertisement& Salesmanship, Margham Publication, Chennai.(2013) |

Mapping with Programme Outcomes:

| CO /PO | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|--------|------|------|------|------|------|------|------|------|
| CO 1 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO 2 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| CO 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO 4 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO 5 | 3 | 2 | 3 | 3 | 3 | 2 | 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 | 3 |
| C02 | 2 | 3 | 3 | 3 | 3 |
| C03 | 2 | 3 | 3 | 3 | 3 |
| C04 | 2 | 3 | 3 | 2 | 3 |
| C05 | 3 | 3 | 3 | 3 | 3 |

Strong-3 Medium-2 Low-1

| | |
|------------------------|--|
| 1. | Patrick Carey, <i>New Perspectives Microsoft Office 2019 Introductory</i> , Cengage Learning, Boston, Massachusetts, United States, 2019, I Edition. |
| Reference Books | |
| 1. | Sathesh Jain, M. Geetha & Kratika, <i>MS Office 2010 Training Guide</i> , B.P.B. Publications, 2010. |
| Web Resources | |
| 1. | www.slidesshare.net/slideshow/ms-office-practical/239132071 |

Mapping with Programme Outcomes:

| CO /PO | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|--------|------|------|------|------|------|------|------|------|
| CO 1 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 |
| CO 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 |
| CO 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 |
| CO 4 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 |
| CO 5 | 2 | 2 | 3 | 3 | 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 | 1 | 3 | 3 |
| C02 | 3 | 3 | 3 | 3 | 3 |
| C03 | 3 | 3 | 3 | 3 | 3 |
| C04 | 2 | 3 | 3 | 3 | 3 |
| C05 | 2 | 2 | 3 | 2 | 2 |

Strong-3 Medium-2 Low-1

| | |
|----|---|
| 1. | https://www.vedantu.com/revision-notes/cbse-class-11-business-studies-notes-chapter-11 |
| 2. | https://gitam.ac.in/wp-content/uploads/2024/03/IB-NOTES.pdf |

Mapping with Programme Outcomes:

| CO /PO | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|--------|------|------|------|------|------|------|------|------|
| CO 1 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 |
| CO 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 |
| CO 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 |
| CO 4 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 |
| CO 5 | 2 | 2 | 3 | 3 | 3 | 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 |
|---------|------|------|------|------|------|
| CO1 | 3 | 3 | 1 | 3 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 |
| CO4 | 2 | 3 | 3 | 3 | 3 |
| CO5 | 2 | 2 | 3 | 2 | 2 |

Strong-3 Medium-2 Low-1

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|--|--|
| | Innovation%20Management%20and%20New%20Product %20Development%20(%20PDFDrive%20).pdf |
|--|--|

Mapping with Programme Outcomes:

| CO /PO | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|--------|------|------|------|------|------|------|------|------|
| CO 1 | 3 | 3 | 2 | 3 | 1 | 2 | 3 | 2 |
| CO 2 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 2 |
| CO 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 2 |
| CO 4 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 2 |
| CO 5 | 1 | 2 | 2 | 3 | 3 | 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 | 3 | 3 | 2 | 2 |
| C02 | 3 | 3 | 2 | 2 | 1 |
| C03 | 3 | 3 | 2 | 3 | 2 |
| C04 | 2 | 3 | 2 | 2 | 3 |
| C05 | 1 | 2 | 2 | 3 | 3 |

Strong-3 Medium-2 Low-1

| | |
|----------------------|---|
| | Finance: FinTech and Strategy in the 21st Century ", Palgrave, 1st edition, 2018 |
| 3. | The Internet of Things by Samuel Greengard from The MIT Press Pedagogy Chalk & Talk, E-Resources, Group Discussion |
| Web Resources | |
| 1. | https://theintactone.com/2023/05/03/bcom304-financial-technology-ggsipu-b-com-6th-sem-notes/ |
| 2. | https://www.investopedia.com/terms/f/fintech.asp |

Mapping with Programme Outcomes:

| CO /PO | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|-----------------|-----------------|--------------|------|------|------|------|------|------|
| CO 1 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 2 |
| CO 2 | 3 | 2 | 3 | 3 | 2 | 2 | 3 | 2 |
| CO 3 | 3 | 2 | 3 | 3 | 2 | 2 | 3 | 2 |
| CO 4 | 3 | 2 | 3 | 3 | 2 | 2 | 3 | 2 |
| CO 5 | 3 | 2 | 3 | 3 | 2 | 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 | 2 | 2 | 3 | 3 | 2 |
| C02 | 2 | 3 | 3 | 3 | 3 |
| C03 | 2 | 2 | 3 | 3 | 2 |
| C04 | 2 | 2 | 3 | 2 | 3 |
| C05 | 2 | 3 | 3 | 3 | 3 |
| Strong-3 | Medium-2 | Low-1 | | | |

| Course Code | Course Title | Category | Credits | Hours | Marks | | |
|-------------|---|----------|---------|-------|-------|-----|-------|
| | | | | | CIAE | TEE | Total |
| 23UCRSE61 | GENERAL AWARENESS FOR COMPETITIVE EXAMINATION | SEC | 2 | 2 | 25 | 75 | 100 |

| Learning Objectives | | |
|---|---|--------------|
| L1 | To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners. | |
| L2 | To build experiences for students as they grow into lifelong learners. | |
| L3 | To know the basic concepts of various discipline | |
| Prerequisite: Should have studied Commerce in XII Std | | |
| UNIT | Contents | No. of Hours |
| I | Indian Polity Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG. | 6 |
| II | Geography Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution. | 6 |
| III | Economy National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial policies – Financial Markets. | 6 |
| IV | History Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India. | 6 |
| V | Environment and Ecology Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation | 6 |

| | | |
|--|---|------------------------|
| | Total | 30 |
| Course Outcomes | | Knowledge Level |
| CO | On completion of this course, students will | |
| 1 | Develop board knowledge of the different components in polity | K1,K2,K3,K4 |
| 2 | Understand the Geographical features across countries and in India | K1,K2,K3,K4,K5,K6 |
| 3 | Acquire knowledge on the aspects of Indian Economy | K1,K2,K3,K4,K5,K6 |
| 4 | Understand the significance of India’s Freedom Struggle | K1,K2,K3,K4,K5,K6 |
| 5 | Gain knowledge on Ecology and Environment | K1,K2,K3,K4,K5 |
| Textbooks | | |
| 1. | Class XI and XII NCERT Geography | |
| 2. | History – Old NCERT’S Class XI and XII | |
| Reference Books | | |
| 1. | M. Laxmi Kant (2019), Indian polity, McGraw- Hill | |
| 2. | Ramesh Singh (2022), Indian Economy, McGraw - Hill | |
| 3. | G.C Leong, Physical and Human Geography, Oxford University Press | |
| 4. | Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd. | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |
| 1. | https://www.freebookkeepingaccounting.com/using-excel-in-accounts | |
| 2. | https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance | |
| 3. | https://www.youtube.com/watch?v=Nv_Nnw01FaU | |

Mapping with Programme Outcomes:

| CO /PO | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|------------|------|------|------|------|------|------|------|------|
| C01 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| C02 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |
| C03 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 3 |
| C04 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| C05 | 3 | 3 | 3 | 3 | 3 | 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 | 3 | 3 |
| C02 | 3 | 3 | 2 | 3 | 3 |
| C03 | 2 | 3 | 3 | 3 | 3 |
| C04 | 3 | 3 | 3 | 3 | 3 |
| C05 | 3 | 3 | 3 | 3 | 3 |

Strong-3 Medium-2 Low-1