

B.COM HONOURS

Course Structure

SEMESTER – I

Course Code	Title of the Course	Credits	Internal Marks		External Marks		Total	
			Max.	Min.	Max.	Min.	Max	Min.
BCO11MJD	Financial Accounting	4	25	10	75	30	100	40
**BCO12MID	Business Environment	4	25	10	75	30	100	40
*BCP13MLD	Social Media Marketing	3	25	10	75	30	100	40
*BCP14AEC	Spoken English	3	25	10	75	30	100	40
*BCP15SEC	Personality Development	3	25	10	75	30	100	40
*BCP16VAC	Environmental Studies	2	25	10	75	30	100	40
*BCP17VAC	Understanding India	2	25	10	75	30	100	40
		21					700	

SEMESTER - II

Course Code	Title of the Course	Credits	Internal Marks		External Marks		Total	
			Max.	Min.	Max.	Min.	Max	Min.
BCO21MJD	Business Organisations and Management	4	25	10	75	30	100	40
**BCO22MID	Business Law	4	25	10	75	30	100	40
BCO23MLD	Artificial Intelligence	3	25	10	75	30	100	40
*BCP24AET/ *BCP24AEH/ *BCP24AES	Tamil - I/ Hindi - I/ Sanskrit – I	3	25	10	75	30	100	40
*BCP25SEC	Employability & Professional Skills	3	25	10	75	30	100	40
*BCP26VAC	Health, Wellness & Yoga Education	2	25	10	75	30	100	40
*BCP27VAC	Digital Technology Education	2	25	10	75	30	100	40
		21					700	

SEMESTER – III

Course Code	Title of the Course	Credits	Internal Marks		External Marks		Total	
			Max.	Min.	Max.	Min.	Max	Min.
BCO31MJD	Corporate Accounting	4	25	10	75	30	100	40
**BCO32MJD	Business Statistics	4	25	10	75	30	100	40
**BCO33MID	Business Ethics & Corporate Governance	4	25	10	75	30	100	40
*BCP34MLD	Sustainable Development	3	25	10	75	30	100	40
*BCP35AEC	Functional Writing	3	25	10	75	30	100	40
*BCP36SEC	Entrepreneurial Skills & Practices	3	25	10	75	30	100	40
		21					600	

SEMESTER – IV

Course Code	Title of the Course	Credits	Internal Marks		External Marks		Total	
			Max.	Min.	Max.	Min.	Max.	Min.
BCO41MJD	Financial Management	4	25	10	75	30	100	40
**BCO42MJD	Marketing Management	4	25	10	75	30	100	40
BCO43MJD	Banking Theory, Law and Practice	4	25	10	75	30	100	40
**BCO44MID	Business Communication & Office Management	4	25	10	75	30	100	40
*BCP45AET/ *BCP45AEH/ *BCP45AES	Tamil - II/ Hindi - II/ Sanskrit -II	3	25	10	75	30	100	40
BCO46MJD	Community Engagement	2					100*	40*
		21					600	

SEMESTER –V								
Course Code	Title of the Course	Credits	Internal Marks		External Marks		Total	
			Max.	Min.	Max.	Min.	Max.	Min.
BCO51MJD	Cost Accounting	4	25	10	75	30	100	40
BCO52MJD	Management Accounting	4	25	10	75	30	100	40
BCO53MJD	Auditing	4	25	10	75	30	100	40
**BCO54MID	Business Economics	4	25	10	75	30	100	40
BCO55MJD	Internship	4					100	40*
		20					500	
SEMESTER – VI								
Code No	Title of the Course	Credits	Internal Marks		External Marks		Total	
			Max.	Min.	Max.	Min.	Max.	Min.
BCO61MJD	Fundamentals of Securities Market	4	25	10	75	30	100	40
BCO62MJD	E-Commerce	4	25	10	75	30	100	40
BCO63MJD	Income Tax, Laws and Practice	4	25	10	75	30	100	40
**BCO64MJD	Indian Financial Systems	4	25	10	75	30	100	40
BCO65MID	Accounting in Excel	4	25	10	75	30	100	40
		20					500	
SEMESTER - VII								
Code No	Title of the Course	Credits	Internal Marks		External Marks		Total	
			Max.	Min.	Max.	Min.	Max.	Min.
BCO71MJD	Strategic Financial Management	4	25	10	75	30	100	40
**BCO72MJD	Project Management	4	25	10	75	30	100	40
*BCO73MJD	Research Methodology	4	25	10	75	30	100	40
**BCO74MID	Digital Marketing	4	25	10	75	30	100	40
BCO75MID	Financial Technology	4	25	10	75	30	100	40
		20					500	
SEMESTER - VIII								
Code No	Title of the Course	Credits	Internal Marks		External Marks		Total	
			Max.	Min.	Max.	Min.	Max.	Min.
BCO81MJD	Security Analysis and Portfolio Management	4	25	10	75	30	100	40
BCO82MJD	Goods and Service Tax	4	25	10	75	30	100	40
BCO83MJD	Financial Services and Institutions	4	25	10	75	30	100	40
BCO84MJD	International Trade and Finance	4	25	10	75	30	100	40
**BCO85MJD	AI for Business Applications	4	25	10	75	30	100	40

** Common for all UG programmes*

*** Common for B.Com and BBA programmes*

FINANCIAL ACCOUNTING

Course Code: BCO11MJD

Course Objective: To enable the students to understand basic accounting principles and apply them to record transactions and prepare financial statements.

UNIT – I: Fundamentals of Accounting: Meaning and Scope of Accounting – Need for Accounting – Development of Accounting – Nature and Objectives – Book-keeping and Accounting – Double Entry System – Accounting Principles – Accounting Concepts and Conventions – Accounting Standards – International Accounting Standards.

UNIT – II: Subsidiary books and Principal books: Preparation of Purchases book, Sales book, Purchases returns book, Sales returns book, Bills Receivable book, Bills Payable book and Journal book - Ledger book – Cash book – Single column, Double column and Three column cash book – Petty cash book – Imprest system - Trial Balance

UNIT – III: Final Accounts: Trading Account – Profit and Loss Account – Balance Sheet – Adjustments: Closing Stock, Depreciation (SLM and WDV methods) Bad Debts and Provision

UNIT – for Bad Debts, Outstanding and Prepaid Expenses, Accrued and Advance Income.
IV: Partnership Account: Admission – Retirement – Death of a Partner – Dissolution – Insolvency of a Partner.

UNIT – V: Joint Venture and Royalty: Joint Venture: Meaning and features – Difference between joint venture and partnership accounts – Co-ventures and their roles – Methods – Preparation – Calculation and settlement **Royalty Accounts:** Meaning and characteristics – Terms used in royal account - Accounting treatment in the books of lessor and lessee.

Problems - 70%: Theory - 30%

Reference Books:

1. Maheshwari, S. N., & Maheshwari, S. K. (2023). *Financial accounting* (7th ed.). Vikas Publishing House. Noida, UP, India.
2. Jain, S. P., & Narang, K. L. (2023). *Financial accounting* (Revised ed.). Kalyani Publishers.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Get knowledge of basic accounting concepts and principles.

CO2: Understand the techniques of recording the business transactions in the books of accounts.

CO3: Analyse and prepare the final accounts with necessary adjustments.

CO4: Acquire knowledge about single entry system

CO5: Familiarize with the various methods of depreciation as per AS 6.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2		✓			
CO3			✓		
CO4				✓	✓
CO5					✓

BUSINESS ENVIRONMENT**Course Code: BCO12MJD Course**

Objective: This paper is to make the students more clear about the importance of business organisation wants to achieve, to earn profit for its growth and development, to provide quality goods to its customers, to protect the environment, etc.

UNIT – I: Introduction to the Concept of Business Environment: Nature and Significance

- Components of Business Environment - Impact of environment on business and strategic decisions.

UNIT – II: Social and Cultural Environment: Introduction - Social environment - Cultural environment - Impact of Foreign Culture on Business - Types of Social Organization - Social Responsibilities of Business.

UNIT – III: Economic Environment: Introduction - Economic environment of Business - Economic systems - Macroeconomic parameters and their impact of business - Economic policies - Five Year Plans in India.

UNIT – IV: Political and Legal Environment: Introduction -Political environment - Relationship between Government and Business in India - Role of Government in Business - Constitutional provisions regarding regulation of business in India. Legal Environment - Implementations of Business - Corporate Governance.

UNIT – V: Technological and Natural Environment: Features of Technological Environment - Factors and Impact of Technological Environment - Technological Environment in India - Elements of Natural Environment - Environmental Pollution.

Reference Books:

1. Aswathappa, K. (2023). *Essentials of business environment: Text, cases & exercises* (16th ed.). Mumbai, India: Himalaya Publishing House.
2. Cherunilam, F. (2018). *Business environment: Text and cases* (7th ed.). New Delhi, India: Himalaya Publishing House.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Explain the concept, nature, components and significance of the business environment and its impact on strategic business decisions.

CO2: Analyze the influence of social and cultural environments on business practices and corporate social responsibility.

CO3: Examine the economic environment, economic systems, macroeconomic parameters and economic policies affecting business in India.

CO4: Assess the role of political, legal and regulatory frameworks, including corporate governance, in shaping business operations.

CO5: Evaluate the impact of technological and natural environments on business sustainability and environmental responsibility.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2					✓
CO3		✓			
CO4				✓	
CO5					✓

SOCIAL MEDIA MARKETING

Course Code: BCP13MLD

Course Objective: To introduce the current and core practices of Digital and Social Media Marketing that will allow learners to analyze, plan, execute and evaluate a digital marketing strategy.

UNIT-I Foundations of Social Media Marketing: Social media and its role within Marketing, Social media environment – Social consumers – Social applications – Social business ecosystem – Network structure and group influences in social media

UNIT-II Social Media Marketing Strategy and Planning: Rules of engagement for social media marketing Target audience – Influencers – Message/Content Developing a Social media marketing plan

UNIT-III Social Media Platforms: Scope and marketing utility of blogging, micro-blogging, social networks, social bookmarking, collaboration, video sharing, podcasts, picture sharing, live streaming, webinars

UNIT-IV Social Media Data Management and Measurement: Social media analytics, social media metrics – Introduction to analytics tools for popular social media (Facebook, Twitter, LinkedIn, YouTube, and Instagram) Social media monitoring and online reputation management.

UNIT-V Marketing through Social Media Platforms: Marketing through Facebook– Community building and engagement marketing through LinkedIn –Marketing through YouTube – Viral marketing, Marketing through Instagram – Visual story telling.

Reference Books:

1. Singh, S., & Diamond, S. (2014). *Social media marketing for dummies* (3rd ed.). Wiley.
2. Evans, D., & McKee, J. (2010). *Social media marketing: The next generation of business engagement*. Wiley

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand the social media marketing ecosystem and consumer behavior.

CO2: Prepare a social media marketing strategy and plan.

CO3: Identify the marketing use of major social media platforms.

CO4: Use social media analytics tools to measure performance and manage reputation.

CO5: Create platform-based marketing campaigns for Facebook, LinkedIn, YouTube, and Instagram.

SPOKEN ENGLISH

Course Code: BCP14AEC

Course Objective: To strengthen learners' effective communication skills by enhancing their speaking and listening abilities, improving basic grammar and pronunciation, and enabling confident verbal and non-verbal interaction in group settings.

UNIT – I: Working with Grammar: Sentence Construction and Types – Parts of Speech – Auxiliary Verbs – Singular and Plural – Active and Passive voice – Degrees of Comparison – Subject-Verb Agreement – Punctuation – Common Errors and Usage.

UNIT – II: Vocabulary Building and Pronunciation: Word Formation – Synonyms and Antonyms – Homonyms – One-word Substitutes – Changing one part of speech to another – Odd-one-out exercises – Idioms and Phrases – Joining Sentences – Vowel and Consonant Sounds.

UNIT – III: Conversational Skills: Basics of Conversation (introductions, greetings, asking questions) – Describing people, places, situations, and events – Extempore Speeches – Persuasive and Descriptive Speeches – Speaking through Narration – Narrating Stories – Describing Characters and Situations of the Story.

UNIT – IV: Group Communication: Basics of Group Discussion – Assigning tasks to class groups – Appointing group leaders to communicate – Completion of tasks based on communication – Group cohesion through communication – Group Presentations – Use of PowerPoint Presentations.

UNIT – V: Listening Skills and Non-verbal Communication: Importance of Listening – Basics of Listening – Barriers to Listening – Listening for gist, style, and tone – Body Language – Importance of Body Language in Communication – Gestures, Posture, Eye Contact, Facial Expressions – Etiquette.

Reference Books:

1. Balan, K. R., & Rayudu, C. S. (1996). *Effective communication*. Beacon.
2. Howard, P. (1997). *Perfect your punctuation*. Orient Longman, Delhi.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Speak English with proficiency.

CO2: Demonstrate knowledge in the correct use of grammar and pronunciation.

CO3: Develop an appreciation of practical ways of learning to speak simple and correct English.

CO4: Use the studies undertaken in the field of spoken English in a range of practical contexts.

CO5: Apply knowledge and skills in the field of spoken English to relevant contexts thus aiding in handling everyday situations.

PERSONALITY DEVELOPMENT**Course Code: BCP15SEC**

Course Objective: To develop students' personality, attitude, motivation, self-esteem, and employability skills, enabling them to enhance personal effectiveness, leadership qualities, and career readiness.

Unit- I: Introduction to Personality Development: The concept of personality - Dimensions of personality – Theories of Freud & Erickson-Significance of personality development. The concept of success and failure: Hurdles in achieving success - Overcoming hurdles - Factors responsible for success – What is failure - Causes of failure. SWOT analysis.

Unit –II: Attitude & Motivation: Attitude - Concept - Significance - Factors affecting attitudes - Positive attitude – Advantages –Negative attitude- Disadvantages - Ways to develop positive attitude. Concept of motivation - Significance – Internal and external motives - Importance of self- motivation.

Unit- III: Self-esteem: Term self-esteem - Symptoms - Advantages - Do's and Don'ts to develop positive self-esteem – Low self- esteem - Symptoms - Personality having low self-esteem - Positive and negative self-esteem.

UNIT –IV: Other Aspects of Personality Development: Body language - Problem-solving - Conflict and Stress Management - Decision-making skills - Leadership and qualities of a successful leader.

UNIT –V: Employability Quotient: Resume building- The art of participating in Group Discussion – Facing the Personal (HR & Technical) Interview -Frequently Asked Questions.

Reference Books:

1. Hurlock, E.B (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill.
2. Stephen P. Robbins and Timothy A. Judge (2014), Organizational Behavior 16th Edition: Prentice Hall.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand the concept, dimensions, and theories of personality

CO2: Develop positive attitudes and motivation.

CO3: Enhance self-esteem by identifying its symptoms, types, and strategies for building positive self-confidence.

CO4: Apply interpersonal and life skills such as communication, problem-solving, decision-making, stress management, and leadership in personal and professional contexts.

CO5: Demonstrate employability skills including resume preparation, effective participation in group discussions.

ENVIRONMENTAL STUDIES**Course Code: BCP16VAC**

Course Objective: To foster a comprehensive understanding of environmental concepts, natural resources, ecosystems, biodiversity, and pollution, and to equip learners with the knowledge and skills necessary for sustainable management, conservation, and environmental protection.

UNIT – I: Multidisciplinary Nature of Environmental Studies: Definition, Scope and Importance - Need for Public Awareness - Environmental Ethics - Issues and Possible Solutions - Environment Protection Act.

UNIT – II: Natural Resources: Forest Resources: Use and Over-Exploitation, Deforestation, Timber Extraction - Water Resources: Use and Over-Utilization of Surface and Ground Water, Floods, Drought, Dams-Benefits and Problems - Food Resources: World Food Problems, Changes Caused by Agriculture and Overgrazing, Effects of Modern Agriculture
- Energy Resources: Renewable and Non-Renewable Energy Sources, Use of Alternate Energy Sources - Land Resources: Land as a Resource, Land Degradation, Soil Erosion and Desertification.

UNIT – III: Ecosystems: Concept of an Ecosystem - Structure and Function of an Ecosystem- Energy Flow in the Ecosystem - Food Chains, Food Webs and Ecological Pyramids - Characteristic Features, Structure and Function of - Forest Ecosystem - Grassland Ecosystem - Desert Ecosystem - Aquatic Ecosystems.

UNIT – IV: Biodiversity and its Conservation: Introduction – Definition: Genetic, Species and Ecosystem Diversity - Biogeographical Classification of India, India as a Mega-Diversity Nation - Value of Biodiversity: Consumptive Use, Productive Use, Social, Ethical, Aesthetic Values - Hot-Spots of Biodiversity - Threats to Biodiversity: Habitat Loss, Poaching of Wildlife, Man-Wildlife Conflicts - Conservation of Biodiversity: In-Situ and Ex-Situ Conservation of Biodiversity.

UNIT – V: Environmental Pollution: Definition, Cause, Effects and Control Measures of - Air Pollution - Water Pollution - Soil Pollution - Noise Pollution - Thermal Pollution - Nuclear Hazards - Solid Waste Management: Causes, Effects and Control Measures of Urban and Industrial Wastes - Disaster Management: Floods, Earthquake, Cyclone and Landslides.

Reference Books:

1. Agarwal, S. K. (2008). *Fundamentals of ecology*. Aph Publishing.
2. Low, N. (Ed.). (1999). *Global ethics and environment* (p. 320). London: Routledge.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Apply principles of environmental ethics to address environmental issues and propose sustainable solutions.

CO2: Evaluate the use, management, and conservation of resources to promote sustainability.

CO3: Compare and contrast different ecosystems and assess their ecological significance.

CO4: Assess the value, threats, and conservation strategies of biodiversity.

CO5: Identify various types of environmental pollution, their causes and effects, and propose measures for pollution control, waste management, and disaster mitigation.

UNDERSTANDING INDIA

Course Code: BCP17VAC

Course Objective: To develop learners' understanding of India's geographical, historical, social, cultural, and political dimensions, enabling them to critically analyze the continuity, diversity, and evolution of Indian society.

UNIT – I: Geography of India: India on the Map of the World and its Neighboring Countries - Geographical Diversities.

UNIT – II: History of India: India's Freedom Struggle - An Introduction to Indian knowledge Systems.

UNIT – III: Communicating Culture: Oral Narratives - Myths, Tales and Folklore - Introduction to the Tribal Cultures of India.

UNIT – IV: Indian Social Structure: Continuity and Change of the Indian Social Structure – Caste - Community - Class - Gender.

UNIT – V: Understanding Indian Polity: The Evolution of State in India - Nature and Origin - Interpreting India: Traditional, Modern and Contemporary - Constitution as a Living Document.

Reference Books:

1. Choudhry, S., Khosla, M., & Mehta, P. B. (Eds.). (2016). *The Oxford handbook of the Indian Constitution*. Oxford University Press.
2. Gupta, D. (2000). *Interrogating caste: Understanding hierarchy and difference in Indian society*. Penguin Books India.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand India from global, national and local perspectives.

CO2: Analyze key events of India's freedom struggle and understand the contributions of traditional Indian knowledge systems to society.

CO3: Appreciate the multicultural and multifaceted nature of India.

CO4: Examine the continuity and changes in India's social structure, including caste, community, class, and gender dynamics.

CO5: Analyze the structure, functioning, and evolution of the Indian state and assess the Constitution's role in shaping democratic governance and contemporary society.

BUSINESS ORGANISATIONS AND MANAGEMENT**Course Code: BCO21MJD**

Course Objective: To provide learners with a clear understanding of the nature, structure and functioning of business organisation and to develop knowledge of organisational principles, authority, coordination and emerging business practices.

UNIT I: Business Organisation – Meaning and Nature: Meaning and definition of business organisation - nature and scope of business organisation - importance of business organisation - objectives of business organisation - functions of business organisation - administration and organisation - functional areas of business organisation.

UNIT II: Evolution and Forms of Organisation: Evolution of business organisation - contribution of F.W. Taylor - contribution of Henri Fayol - contribution of Elton Mayo - principles of organisation - formal organisation - informal organisation - line organisation - line and staff organisation.

UNIT III: Organisation Structure and Authority: Organisation structure meaning and types - authority meaning and features - distinction between power and authority - sources of authority - responsibility meaning and features - accountability - relationship between authority responsibility and accountability.

UNIT IV: Delegation, Centralisation and Coordination: Delegation of authority meaning - principles of delegation - steps in delegation process - advantages and obstacles of delegation - centralisation meaning and importance - decentralisation meaning and importance - centralisation versus decentralisation - coordination meaning and characteristics - coordination as the essence of organisation.

UNIT V: Direction, Control and Emerging Practices: Direction meaning and importance - elements of direction - principles of direction - control meaning and objectives - process of control - budgetary control - total quality management - core competency - corporate social responsibility.

References Books:

1. Gupta, C. B. (2023). *Business organisation and management*. Sultan Chand & Sons.
2. Koontz, H., Weihrich, H., & Cannice, M. (2022). *Essentials of management*. McGraw Hill Education.

Course Outcomes: After completion of the course, learners will be able to:

CO1: To understand the meaning and scope of business organisation

CO2: To explain the evolution and forms of organisation

CO3: To describe authority, responsibility and delegation

CO4: To analyse centralisation, decentralisation and coordination practices

CO5: To identify emerging concepts and ethical practices in business organisations.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2		✓			
CO3		✓	✓		
CO4			✓	✓	
CO5					✓

Course Objective: To impart fundamental knowledge of business laws governing commercial transactions, contracts, sale of goods, partnership act, negotiable instruments, and company law, enabling students to understand legal aspects relevant to business and commerce.

UNIT I: Introduction to Law and Business Law: Meaning of Law – Rights, Duties and Liabilities **Business Law:** Definition – Scope – History – Perspective – Sources of Business Law

UNIT II: Law of Contracts: Contract – Definition and Essentials of a Valid Contract – Proposal and Acceptance – Communication and Revocation – Consideration – Capacity of Parties – Free Consent – Coercion – Undue Influence – Fraud – Misrepresentation – Mistake – Void and Voidable Contracts – Discharge of Contract – Breach of Contract and Remedies.

UNIT III: Sale of Goods and Partnership Act: Law of Sale of Goods: Definition of a contract on sales – Essentials of sales of goods – kinds of goods. **Partnership Act:** Definition – Rights and Duties – Authority of a partner – Minor as a partner – Registration and dissolution of firms

UNIT IV: Negotiable Instruments: Negotiable Instruments: Meaning and Features – Promissory Note – Bill of Exchange – Cheque – Important Legal Provisions relating to Cheques.

UNIT V: Company Law: Evolution of Companies Act – Types of Companies – Characteristics and Advantages of Incorporation – Formation of Company – Promotion – Incorporation – Memorandum of Association – Articles of Association – Prospectus – Shares – Debentures – Directors and Meetings - Winding up

Reference Books:

1. Kapoor, N. D. (2023). *Elements of mercantile law*. Sultan Chand & Sons.
2. Tulsian, P. C. (2021). *Business law*. Tata McGraw-Hill.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand the basic concepts of law, mercantile law, and sources of business law.

CO2: Explain the essentials of a valid contract and the legal rules governing contracts.

CO3: Apply the principles of special contracts such as indemnity, guarantee, bailment, and pledge.

CO4: Understand the nature of agency and the rights and liabilities of agents and principals.

CO5: Understand the legal provisions relating to sale of goods, negotiable instruments, and company law.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2		✓	✓		
CO3		✓		✓	
CO4			✓		
CO5					✓

ARTIFICIAL INTELLIGENCE

Course Code: BCO23MLD

Course objective: To provide students with a foundational understanding of Artificial Intelligence and its applications in business decision making strategy and enterprise functions.

Unit I: Introduction to AI: Foundations of AI - Intelligent Agents – Agents and Environments – Good Behavior –Nature of Environments – Structure of Agents.

Unit II: Modern AI Techniques: Machine Intelligence Continuum, promises of AI- Challenges of AI and its effects - designing safe and Ethical AI.

Unit- III: Need for AI from a Business Leaders Perspective: Developing an enterprise AI strategy, Role of data: data collection, preparation and quality – Importance of technical talent and cross functional teams.

Unit – IV: AI in digital platforms: Impact of AI – AI driven recommendations on markets and consumers – Other emerging business use cases across Industries.

Unit – V: AI applications in Enterprises Functions: Human Resources and talent Management – Marketing and Sales – Customer Support and Service – Business Intelligence and Analytics – Challenges and Opportunities in enterprise AI adoption – Generative AI and its Business Applications.

Reference Books:

1. Markiewicz, T., & Zheng, J. (2020). Getting Started with Artificial Intelligence. O'Reilly Media, Inc.
2. Mariya Yao, Marlene Jia, Adelyn Zhou, Applied Artificial Intelligence.
www.appliedaibook.com

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand the basic concepts of Artificial Intelligence, intelligent agents, and environments.

CO2: Identify modern AI techniques, their promises, challenges, and ethical issues.

CO3: Understand the importance of AI strategy, data management, and technical talent in business.

CO4: Explain the impact of AI in digital platforms and its role in business applications.

CO5: Describe the applications of AI in enterprise functions and generative AI in business.

பொதுத்தமிழ்-1

Course Code: BCP24AET

கற்றல் விளைவுகள்:

நோக்கம்: தமிழ் இலக்கியங்களை அறிமுகப்படுத்துதல் மற்றும் தமிழ் மொழியைப் பிழையின்றி எழுதக் கற்பித்தல்.

பயன்

- தமிழ் இலக்கியங்களை அறிந்து கொள்ளல்
- தமிழ் மொழியைப் பிழையின்றி எழுதக்கற்றல்
- மொழி அறிவு இலக்கண அறிவைப் பெறல்
- இலக்கிய வரலாற்று பின்புலம் அறிதல்
- மொழி சார்ந்த வேலைவாய்ப்பு பயிற்சி பெறல்

அலகு I - கவிதைகள்:

- பாரதியார் - எங்கள்நாடு (முதல் மூன்று பாடல்கள்)
- பாரதிதாசன் - தமிழின் இனிமை (முதல் ஐந்து பாடல்கள்)
- வாணிதாசன் - என்வேலை (முதல் நான்கு பாடல்கள், ப.92)
- நா.காமராசன் - வானவில் (கறுப்பு மலர்கள், ப.50)
- மீனாட்சி- பிள்ளைக்கூடம் (கொடி விளக்கு, பக்.136,137)

அலகு II - புனைகதைகள் மற்றும் நாடகங்கள்:

- புனைகதை மற்றும் நாடகம் - அறிமுகம் - வரலாறு
- தி.ஜானகிராமன் - பாயசம்
- பாமா- கிசும்புக்காரன்
- திலகவதி - கல்மரம்
- கே.ஏ. குணசேகரன் - பேயோட்டம்

அலகு III - சிற்றிலக்கியங்கள்:

- சிற்றிலக்கியமும் பக்திஇலக்கியமும் - அறிமுகம் - வரலாறு
- தமிழ்விடுதலா - தமிழின் சிறப்பு (கண்ணி 70 முதல் 100 வரை)
- முக்கூடற்பள்ளு - பள்ளியர் ஏசல் (முதல் 10 பாடல்கள்)
- குற்றாலக் குறவஞ்சி - மலைவளம் (வானரங்கள் கனிகொடுத்து முதல் கொல்லி மலை வரை)
- நந்திக்கலம்பகம் - தலைவன் நெஞ்சொடு கிளத்தல் (பாடல் எண்கள் 10, 25), கலிங்கத்துப்பரணி - பேய் பாடியது (முதல் பத்து பாடல்கள்)

அலகு IV - பக்தி இலக்கியம்:

- திருநாவுக்கரசர் - (திருநல்லூர்த் திருத்தாண்டகம் (பாடல் 6380 – 84), காரைக்கால் அம்மையார் - அற்புதத் திருவந்தாதி (5 பாடல்கள், 44 முதல் 48 வரை)
- நம்மாழ்வார் - பெரிய திருவந்தாதி (முதல் 10 பாடல்கள்), ஆண்டாள் - திருபாவை (முதல் ஐந்து பாடல்கள்)
- திருமூலர் - திருமந்திரம் (பாடல் 251 முதல் 255 வரை)
- வள்ளலார் - பிள்ளைசிறு விண்ணப்பம் (முதல் 5 பாடல்கள்)
- குணங்குடி மஸ்தான் - நிராமயக் கண்ணி (கண்ணி 21 முதல் 30 வரை), எச்.ஏ.கிருட்டிணப்பிள்ளை - இரட்சணிய யாத்திரை - குருதரிசனப் படலம் (15 பாடல்கள்)

அலகு V - மொழித்திறன்:

- மொழித் திறன், பிழையின்றி எழுதுதல்
- எழுத்துப்பிழை, சொற்பிழை
- தொடர்பிழை, மரபுப்பிழை
- அகர வரிசைப் படுத்துதல்
- வல்லினம் மிகும், மிகா இடங்கள்

அடிப்படைப் பாட நூல்கள்

1. பாலசுப்ரமணியம். சிற்பி., பத்மநாபன். நீல, புதிய தமிழ் இலக்கிய வரலாறு, சாகித்திய அகாதெமி, 2013.
2. தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், 2022.

HINDI _ I (ADHUNIK BHARATIYA BHASHA)

Course Code: BCP24AEH

Course Objective: To develop functional proficiency in Hindi language, vocabulary and Devanagari script while enhancing students Communication skills, Cultural Awareness and ethical understanding relevant to business and society.

UNIT - I: नाटक : अंधेर नगरी – भारतेन्दु हरीशचन्द्र

UNIT - II: अनेक शब्दों के लिए एक शब्द,

UNIT - III: शब्द ज्ञान : पर्यायवाची, विलोम, अनेकार्थ,

UNIT - IV: देवनागरी लिपि : देवनागरी लिपि का विकास, नामकरण, विशेषताएँ,

UNIT - V: आदर्श वैज्ञानिक लिपि के गुण और देवनागरी लिपि,
देवनागरी लिपि का मानकीकरण , मानकीकरण का उद्देश्य,

Reference Books:

1. Bihari, H. (2016). सामान्य ह॑ंदी. New Delhi, India: Arihant Publications.
2. Gupta, T. R. (2014). व्याव॑ारिक ह॑ंदी व्याकिण. Delhi, India: Hindi Pustak Bhavan.
3. Chatak, G. (1975). आधु॑हिक िाटक का मसी॑ााः मो॑ि ििकेश, Delhi, India: Indraprastha Prakashan.

Course outcomes: After completion of the course, learners will be able to:

CO1: Understand Hindi drama and prose content.

CO2: Use correct Hindi vocabulary and word forms.

CO3: Apply synonym, antonym and polysemy knowledge.

CO4: Explain Devanagari script features and standardization.

CO5: Communicate ethically and socially in Hindi.

SANSKRIT - I

Course Code: BCP24AES

Course Objective: To provide foundational knowledge of Sanskrit grammar and language structure, enabling students to understand declensions, conjugations, cases, and basic sentence formation, and to develop skills in translating simple Sanskrit texts and subhashitas.

UNIT –I: Alphabets, Consonants, Noun Declensions, Nominative, Accusative (Singular, Dual and Plural)

UNIT – II: Instrumental Case, Dative, Ablative and Indeclinables, verbal conjugation; first person, second person, third person, Present tense.

UNIT- III: Genitive, locative and Vocative Absolute, Masculine Gender, Feminine Gender and Neuter Gender.

UNIT – IV: Verbal Conjugation: Past Tense and Future Tense Declensions ending in ram>, kiv>, -anu>, mat&, mala.

UNIT – V: Translation of simple sentences, Stories & select Subhashitas

Reference Books:

1. Sanskrit for Beginners Dr. M. Narasimhachary and Dr.S.Ramaratnam, N&R Publications, Chennai

Course Outcome: After completion of the course, learners will be able to:

CO1: Identify and apply Sanskrit alphabets, consonants, noun declensions, and nominative and accusative cases in singular, dual, and plural forms.

CO2: Demonstrate understanding of instrumental, dative, ablative cases and indeclinables, and perform present tense verbal conjugations across persons.

CO3: Analyze and use genitive, locative, and vocative cases and differentiate masculine, feminine, and neuter gender forms correctly.

CO4: Apply past and future tense verbal conjugations and recognize specific declensional endings in Sanskrit grammar.

CO5: Translate simple Sanskrit sentences, short stories, and selected subhashitas with grammatical accuracy and contextual understanding.

EMPLOYABILITY AND PROFESSIONAL SKILLS

Course Code: BCP25SEC

Course Objectives: To develop students' ability to apply, analyze and evaluate quantitative aptitude, logical reasoning and analytical skills for competitive examinations and campus recruitment.

UNIT - I: Fundamentals of Quantitative Aptitude: Number System - LCM and HCF - Decimal Fractions - Square Roots and Cube Roots - Surds and Indices.

UNIT – II: Applied Quantitative Aptitude: Averages - Percentage - Ratio and Proportion - Problems on Ages - Profit and Loss.

UNIT - III: Advanced Quantitative Aptitude: Simple Interest and Compound Interest - Time and Work - Time, Speed and Distance - Probability - Permutation and Combination.

UNIT - IV: Logical Reasoning (Deductive Reasoning): Analogy - Coding and Decoding - Blood Relations - Directional Series - Number and Letter Series - Calendars and Clocks - Mathematical Operations.

UNIT - V: Analytical and Critical Reasoning: Venn Diagram - Seating Arrangements - Statement and Arguments - Statements and Assumptions - Statements and Conclusions - Passage and Conclusion - Assertion and Reason - Causes and Effects - Simple and Coded Inequality - Conditions and Grouping - Critical Reasoning – Syllogism.

Reference Books:

1. Aggarwal, R. S. (2018). Quantitative aptitude for competitive examinations. New Delhi, India: S. Chand Publishing.
2. Aggarwal, R. S. (2018). A modern approach to logical reasoning. New Delhi, India: S. Chand Publishing.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Apply quantitative aptitude techniques to solve business-related problems.

CO2: Use logical reasoning skills to analyze and solve structured problems.

CO3: Evaluate situations using analytical and critical reasoning methods.

CO4: Demonstrate effective problem-solving and decision-making skills.

CO5: Exhibit employability skills with ethical and social awareness.

HEALTH, WELLNESS AND YOGA EDUCATION**Course Code: BCP26VAC**

Course Objectives: To develop awareness about health, wellness, nutrition and fitness for leading a healthy lifestyle and to promote physical, mental and emotional well-being through Yoga and fitness activities.

UNIT - I: Health & Wellness: Define and differentiate health and wellness – Components of health wellness and their relationship between physical activity – Local, demographic, societal issues and factors affecting health and wellness. Diet and nutrition for health & wellness – Essential components of balanced diet for health living with specific reference to the role of carbohydrates, proteins, fats, vitamins & minerals – malnutrition, under nutrition and over nutrition.

UNIT - II: Management of Health and Wellness: Meaning & importance of various dimensions of wellness. Relationship of physical fitness in achieving wellness. Drugs, doping and wellness. Role of diet and exercise in health management.

UNIT - III: Yoga Education: Meaning and definition of yoga and its aims and objectives – Based principles of yoga and its importance in our daily life – Yoga for mental attitude – Mind, body, breath and emotional level for higher plan of living.

UNIT - IV: Yoga Practices: Types and limbs of yoga – Yoga postures – Asana – Breathing practice – Pranayama – Relaxation – Meditation – Mudra.

UNIT - V: Fitness Activities: Types of fitness activities – Outdoor activities – Basic movement patterns. Indoor activities – Aerobics/Dance Fitness, Resistance Training for fitness.

Reference Books:

1. Bouchard, C., Blair, S. N., & Haskell, W. L. (2012). *Physical activity and health*. Human kinetics.
2. National Council of Educational Research and Training. (2015). *Yoga: A healthy way of living*. New Delhi, India: NCERT.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand and explain the concepts of health, wellness, nutrition and fitness.

CO2: Apply principles of balanced diet and physical activity for health management.

CO3: Demonstrate basic Yoga practices including asanas, pranayama, meditation and relaxation techniques.

CO4: Develop positive mental attitude and stress management skills through Yoga.

CO5: Participate effectively in fitness activities to improve overall physical fitness and wellness.

DIGITAL TECHNOLOGY EDUCATION**Course Code: BCP27VAC**

Course Objectives: To equip students with essential digital knowledge, practical application skills and cyber awareness for safe and effective use of technology.

UNIT - I: Introduction & Evolution of Digital system: Role & significance of Digital Technology. Information Technology & Tools. Computer System & its working, Software and its types. Operating System: Types and functions. Problem solving: Algorithms and Flowcharts.

UNIT - II: Communication System: Principles, Model & Transmission Media. Computer Networks & Internet: Concepts & Application, WWW, Web Browsers, Search Engines, Messaging, Email, Social Networking. Computer based information System: Significance & Types. E-commerce & Digital Marketing: Basic concepts, Benefits & Challenges.

UNIT - III: Digital India & e-governance: Initiatives, Infrastructure, Service and Empowerment. Digital Financial Tools: Unified Payment Interface, Aadhar Enabled Payments System, USSD, Credit/Debit Cards, E-Wallets, Internet Banking, NEFT/RTGS and IMPS, Online Bill Payments and PoS. Cyber Security: Threats, Significance, Challenges, Precautions, Safety Measures, & Tools, Legal and ethical perspective.

UNIT - IV: Emerging Technologies & their application: Overview of cloud computing, Big Data, Internet of Things, Virtual Reality.

UNIT - V: Emerging Technologies & their applications: Block chain & Crypto currency, Robotics, Machine Learning & Artificial Intelligence, 3-D printing. Digital Signatures.

Reference Books:

1. Rajaraman, V. (2018). Introduction to information technology (3rd ed.). New Delhi, India: PHI Learning.
2. Balagurusamy, E. (2011). Fundamentals of computers (2nd ed.). New Delhi, India: Tata McGraw-Hill.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand the fundamentals of digital systems, computer hardware, software and operating systems.

CO2: Explain communication systems, internet services and e-commerce concepts and their practical applications.

CO3: Use digital financial tools and e-governance services effectively and responsibly.

CO4: Identify cyber threats and apply safety measures following legal and ethical guidelines.

CO5: Describe emerging technologies and analyze their role in shaping the future digital world.

CORPORATE ACCOUNTING**Course Code: BCO31MJD**

Course Objective: To provide an understanding of corporate financial reporting and preparation of company final accounts.

UNIT I: Corporate Financial Reporting: Nature and Significance of Corporate Accounting – Corporate Reporting – Accounting Standards and GAAP – Conceptual Framework – Preparation of Company Final Account (As per provisions of Companies Act, 2013) – Statement of Profit and Loss – Computation of Managerial Remuneration – Form of Balance Sheet.

UNIT II: Share Capital and Securities: Issue of Shares and Debentures – Forfeiture and Re-issue of Shares – Rights Issue – Redemption of Preference Shares and Debentures.

UNIT III: Company Reconstruction Profits Prior to Incorporation – Acquisition of Business – Amalgamation, Absorption and Reconstruction – Calculation of Purchase Consideration – Accounting Entries (inter-company holdings excluded) – Alteration of Share Capital – Internal Reconstruction

UNIT IV: Liquidation: Liquidation – Statement of Affairs – Deficiency Account – Liquidator's Final Statement of Receipts and Payments.

UNIT V: Holding Company Accounts: Holding Companies – Principles of Consolidation – Preparation of Consolidated Balance Sheet and Consolidated Profit and Loss Account (simple problems).

Problem - 80%: Theory - 20%**Reference Books:**

1. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2022). *Advanced accounts* (Vol. II). S. Chand Publishing.
2. Tulsian, P. C., & Tulsian, B. (2023). *Corporate accounting*. S. Chand Publishing.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand corporate financial reporting and preparation of company final accounts.

CO2: Understand accounting treatment of share capital and debentures.

CO3: Understand accounting for reconstruction, amalgamation, and acquisition.

CO4: Understand accounting procedures relating to company liquidation.

CO5: Understand the principles and preparation of holding company accounts.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				✓
CO2	✓	✓			
CO3		✓			
CO4				✓	
CO5			✓		

BUSINESS STATISTICS**Course Code: BCO32MJD**

Course Objective: To provide fundamental knowledge of statistical concepts and methods for analysing business data and supporting managerial decision making.

UNIT I – Introduction to Business Statistics: Statistics – meaning and definition – scope of business statistics – functions of statistics – role of statistics in business decisions – importance of statistics – limitations of statistics – statistical thinking in business.

UNIT II – Data Collection and Presentation: Statistical enquiry – objectives of enquiry – collection of data – primary data – secondary data – methods of enumeration – sampling meaning and need – methods of sampling – merits and demerits – classification of data – tabulation of data.

UNIT III – Measures of Central Tendency: Meaning of average – objectives of averages – characteristics of a good average – arithmetic mean – median – mode – geometric mean – harmonic mean – merits and demerits of averages – applications in business.

UNIT IV – Measures of Dispersion and Correlation: Meaning of dispersion – objectives – range – quartile deviation – mean deviation – standard deviation – relative measures – meaning of correlation – uses of correlation – types of correlation – Karl Pearson's coefficient of correlation – interpretation.

UNIT V – Regression and Time Series Analysis: Meaning of regression – difference between correlation and regression – regression coefficients – uses of regression in business – time series meaning – components of time series – methods of trend measurement – business forecasting – basic applications.

Problem - 70%: Theory - 30%**Reference Books:**

1. Gupta, S. C., & Kapoor, V. K. (2023). *Fundamentals of applied statistics*. Sultan Chand & Sons.
2. Levin, R. I., & Rubin, D. S. (2021). *Statistics for management* (8th ed.). Pearson Education.

Course Outcomes: After completion of the course, learners will be able to:

CO1: To understand the meaning, scope and limitations of business statistics

CO2: To collect, classify and present business data effectively

CO3: To compute and interpret measures of central tendency

CO4: To analyse variability and relationship between variables using dispersion and correlation

CO5: To apply regression and time series concepts for basic business forecasting

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2			✓		✓
CO3		✓			
CO4		✓			
CO5	✓				

BUSINESS ETHICS AND CORPORATE GOVERNANCE**Course Code: BCO33MID**

Course Objective: The objective of the course is to equip the students with the ability to analyse, interpret and apply the basic concepts of ethical practices that affect business & future decision making.

UNIT-I: Introduction to Ethics: Development of ethics- Nature of Ethics, Fundamental principles of Ethics, ethical decision making and decision making process

UNIT-II : Business Ethics: Definition of Business Ethics, Need for Business Ethics, Benefits of Business Ethics, Role and importance of Business Ethics and Values in Business, Business Ethics and Management, Business Ethics and Moral Obligations;

UNIT-III: Corporate Social Responsibility: Need for CSR-Key Developments - CSR Mechanisms - Benefits of CSR, Corporate Governance, Code of Corporate Governance.

UNIT-IV: Workplace Ethics: Factors influencing ethical Behaviour at Work - Importance of Ethical Behaviour at the workplace - Stress at workplace - Guidelines for managing Ethics in the workplace.

UNIT-V: Indian Ethos: Values and Ethics - Requisites for Ethics Globally- A Holistic Management System - Management in Indian Perspective.

Reference Books:

1. Fernando, A. C., & Muralidheeran, K. P. (2019). *Business Ethics: An Indian Perspective*, 3e. Pearson Education India.
2. Khanka, S.S. (2014). *Business Ethics and Corporate Governance (Principles and Practices)*. S. Chand Publishing.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand ethical principles and frameworks for personal and business decisions.

CO2: Explain the concept, importance and benefits of business ethics and values.

CO3: Analyze corporate social responsibility (CSR) mechanisms and corporate governance practices.

CO4: Apply ethical guidelines to workplace behavior and manage workplace stress ethically.

CO5: Integrate Indian ethos and values into holistic and ethical management practices.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1				✓	
CO2	✓			✓	
CO3		✓			
CO4				✓	
CO5	✓				✓

SUSTAINABLE DEVELOPMENT**Course Code: BCP34MLD**

Course Objectives: To introduce students to fundamental concepts of sustainable development and responsible business practices.

UNIT - I: Basics of Sustainable Development: Meaning and evolution of sustainability – Core principles – Environmental problems – Resource depletion and climate change – Social issues – Sustainable Development Goals (SDGs).

UNIT - II: Sustainability and Global Efforts: Economic, social and environmental dimensions – Growth and equity – Major international summits and agreements – Global environmental issues – Basic strategies for sustainable development.

UNIT - III: Socio-economic Systems and Sustainability: Role of policies in sustainable development – Eco-friendly development programs – Trade and economic growth – Carrying capacity – Public participation – Introduction to environmental audit.

UNIT - IV: Global and Business Sustainability: Role of developed nations – Population and sustainability – Resource conservation and management – Triple bottom line approach in business.

UNIT - V: Corporate Social Responsibility and Green Practices: Concept and evolution of CSR – Corporate citizenship – Stakeholder management – CSR and governance – Environmental responsibility – Circular economy and net-zero concept.

Reference Books:

1. Edwards, A. R. (2005). *The sustainability revolution: Portrait of a paradigm shift*. new society publishers.
2. Von Weizsacker, E. U., Hargroves, C., Smith, M. H., Desha, C., & Stasinopoulos, P. (2009). *Factor five: Transforming the global economy through 80% improvements in resource productivity*. Routledge.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand basic concepts and goals of sustainable development.

CO2: Explain global initiatives and agreements on sustainability.

CO3: Identify socio-economic approaches to sustainable development.

CO4: Describe sustainability challenges and business responsibilities.

CO5: Apply basic CSR, circular economy and environmental concepts.

FUNCTIONAL WRITING

Course Code: BCP35AEC

Course Objective: To equip learners with effective writing skills by familiarizing them with the sub-skills of writing, training them in the use of specific written discourse formats, and enabling the accurate and appropriate use of grammar and vocabulary.

UNIT – I: Types of Writing: Introduction to Writing – Expository Writing – Descriptive Writing – Narrative Writing – Persuasive Writing – Short descriptions of people, places, objects, and events.

UNIT – II: Detailed Writing: Paragraph Writing – Précis Writing – Blog Writing – Basic Pictorial/Visual Writing.

UNIT – III: Professional Writing: Letter Writing – Email Writing – Resume Writing – Cover Letter Writing – Job Applications.

UNIT – IV: Media and Report Writing: Newspaper Article Writing – Letters to the Editor – Basic Report Writing.

UNIT – V: Grammar and Vocabulary: Punctuation – Synonyms and Antonyms – Direct and Indirect Speech – Common Grammatical Errors.

Reference Books:

1. Guffey, M., & Loewy, D. (2016). *Essentials of business communication* 11e. Cengage Learning.
2. Raman, M., & Sharma, S. (2004). *Technical communication: Principles and practice*. Oxford University Press, USA.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Write English with proficiency.

CO2: Demonstrate comprehensive knowledge of the use of different styles of writing.

CO3: Develop an appreciation of varied types of writing.

CO4: Use the studies undertaken in the field of functional writing in a range of writing contexts.

CO5: Apply knowledge and skills in the field of functional writing to relevant contexts thus aiding in everyday situations.

ENTREPRENEURIAL SKILLS AND PRACTICES**Course Code: BCP36SEC**

Course Objectives: To expose students to the concepts of Entrepreneurship and to enable them to start a small business enterprise.

UNIT–I: Entrepreneurship: Concept, Significance, Theories and Models of Entrepreneurship Development - Traits and Characteristics, Functions, Types - Entrepreneurial Processes - Problems - Capacity building - Risk Analysis - Scope of Entrepreneurship in India.

UNIT– II: Entrepreneurial Development Programmes: Significance - Internal and External Environment forces - Entrepreneurial Culture and Society - EDP: Objectives, Features, Steps and Issues in EDP Process - Role of Institutions and Government in EDP.

UNIT– III: Institutional Finance & Support to Entrepreneur: Developing Start-up Enterprises: Developing a Business Idea: Opportunity, Methods, and Creativity - Deciding to setup a Start-up Enterprise: Effectual Reasoning, Forms, Size and Location - Entrepreneurial skills and Competences - Feasibility Study: Market Survey, Techno-Economic feasibility and Preparing Project Report - Financial Requirements.

UNIT– IV: Micro & Small Enterprises: Entrepreneurial Success in Rural Areas - Establishing Entrepreneurial System - Assistance and Support - Institutions Supporting and providing Financial Assistance: SSI, KVIC, MSME-DO, NSIC, NIESBUD, IIE, SIDC, SDIs, DICs NGOs, Industry Association, SIDBI and SFCs - Self-help Groups - Technological Upgradation - Challenges.

UNIT– V: Managing a New or Start-up Enterprise: Management - HRM, Marketing, Financial Management, Production and Operations Management in a New or Start-up Enterprise.

Reference Books:

1. Saravanavel, P. (2020): Entrepreneurial Development, Margham Publication, Chennai.
2. Prasanna Chandra, (2019): Protect Preparation, Appraisal, Implementation, Tata McGraw Hill. New Delhi.
3. Srinivasan, N.P. & Gupta, C.B. (2017): Entrepreneurial Development, Sultan Chand & Sons

Course Outcomes: After completion of the course, learners will be able to:

CO1: Discern distinct entrepreneurial traits;

CO2: Identify the parameters to assess opportunities and constraints for new business ideas;

CO3: Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas;

CO4: Analyze the institutional finance & Support to entrepreneurs. The steps involved in setting up of micro and small enterprises.

CO5: Create a Business Plan.

FINANCIAL MANAGEMENT**Course Code: BCO41MJD**

Course Objective: To provide basic knowledge of financial management concepts and techniques used for effective financial decision making in business organisations.

UNIT I – Introduction to Financial Management: Nature of financial management – finance function – meaning of financial management – objectives of financial management – scope of financial management – functions of financial management – role of finance manager.

UNIT II – Capital Budgeting: Capital budgeting – nature of investment decisions – investment evaluation techniques – payback period – accounting rate of return – net present value – internal rate of return – profitability index – comparison of NPV and IRR

UNIT III – Cost of Capital and Capital Structure: Cost of capital – cost of debt – cost of equity – cost of preference shares – cost of retained earnings – overall cost of capital – optimum capital structure (simple problems only). Capital Structure Theories: MM Theory - Net Income Theory - Net Operating Theory and Traditional Income Theory

UNIT IV – Working Capital Management: Working capital – types of working capital – determinants of working capital – sources of working capital – working capital policy – cash management – objectives and motives for holding cash – receivables management – credit and collection policy – inventory management – inventory control techniques (theory only).

UNIT V – Leverage and Dividend Decision: Operating leverage – financial leverage – combined leverage – measurement of leverage – effect of leverage on profit – alternative financial plans – meaning of dividend – determinants of dividend policy – stable dividend policy – bonus issues – Walter's model – Gordon's model – MM hypothesis (simple problems only).

Problem - 60%: Theory - 40%**Reference Books**

1. Khan, M. Y., & Jain, P. K. (2022). *Financial management: Text, problems and cases* (9th ed.). McGraw Hill Education.
2. Pandey, I. M. (2023). *Financial management* (13th ed.). Vikas Publishing House.

Course Outcomes: After completion of the course, learners will be able to:

CO1: To understand the nature and scope of financial management

CO2: To evaluate investment decisions using capital budgeting techniques

CO3: To compute cost of capital and understand capital structure decisions

CO4: To explain working capital management and its components

CO5: To analyse leverage and dividend policies of firms

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2		✓	✓		
CO3	✓	✓			
CO4				✓	
CO5					✓

MARKETING MANAGEMENT**COURSECODE: BCO42MJD**

Course Objective: To understand the fundamentals of Marketing Management and the application of Marketing Concepts in making strategic decisions.

UNIT - I: Introduction to Marketing Management: Introduction – Market and Marketing – Core Concept of Marketing – Functions of Marketing – Importance of Marketing – Marketing Vs. Selling – Modern Marketing Concept – Marketing Mix – The Traditional 4 P's: The Modern Components of The Mix

UNIT - II: Consumer Buying Behaviour: Introduction – Consumer Buying Decision Process – Role of a Buyer. Segmentation, Targeting and Positioning: – Concept of Market Segmentation – Bases for Segmenting Consumer Market, Targeting, Market Positioning.

UNIT - III: Product: Meaning of Product – Product Mix – Product Life Cycle – New Product Development – Brand – Types of Brand – Packaging and Labelling.

UNIT - IV: Pricing: Meaning of Pricing –Pricing Objectives –Factors Affecting Price Decisions – Types of Pricing – Pricing Adjustments. Distribution: Channels of Distribution – Meaning – Factors Governing Choice of Channel – Marketing Intermediaries.

UNIT - V: Promotion: Promotional Mix – Advertisement – Meaning – Objectives – Advertisement Copy – Types of Media – Sales Promotion – Sales Promotion Techniques – Personal Selling – Publicity- Direct Marketing – Online Marketing.

Reference Books:

1. Kotler, P., & Keller, K. L. (2016). Marketing management (15th ed.). Pearson.
2. Majumdar, R. (2018). Marketing management: Principles and practices. New Delhi: McGraw-Hill Education.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand basic marketing concepts, its scope, and the modern marketing mix.

CO2: Analyze consumer behavior and apply segmentation, targeting, and positioning.

CO3: Learn about product management, including branding, packaging, and product life cycle.

CO4: Study pricing, distribution, and factors affecting marketing decisions.

CO5: Apply promotional tools like advertising, sales promotion, personal selling, and online marketing.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2		✓			
CO3	✓				
CO4		✓			
CO5			✓	✓	

BANKING THEORY, LAW AND PRACTICE**Course Code: BCO43MJD**

Course Objective: To provide fundamental knowledge of banking theory, banking laws and practical banking operations, and to enable them to understand the role of banks in economic development and financial services.

UNIT I: Banking System and Regulation: Origin of banks - meaning and definition of banking - Banking Regulation Act 1949 - licensing of banks - opening of branches - functions of commercial banks - inspection and control - role of banks in economic development - central banking - Reserve Bank of India and its functions.

UNIT II: Banker and Customer Relationship: Meaning of banker and customer - general relationship between banker and customer - special relationship between banker and customer - duties and rights of banker - general precautions in opening a current account - types of customers - individuals and business concerns.

UNIT III: Deposit Accounts and Cheques: Meaning of deposit accounts - fixed deposit account - savings deposit account - current deposit account - recurring deposit account - foreign currency and NRE accounts - pass book - meaning of cheque - crossing of cheques - endorsement of cheques.

UNIT IV: Paying and Collecting Banker: Paying banker meaning and duties - circumstances when payment must be refused - statutory protection to paying banker - collecting banker meaning - collection of cheques - banker as holder in due course - rights and responsibilities of collecting banker.

UNIT V: Loans Advances and Subsidiary Services: Loans and advances meaning - principles of sound lending - types of lending - secured and unsecured advances - modes of securing advances lien pledge mortgage hypothecation - types of securities - subsidiary services of banks - foreign exchange dealings - letters of credit - credit cards and modern banking services.

Reference Books:

1. Sundaram, K. P. M., & Varshney, P. N. (2022). *Banking law, theory and practice*. Sultan Chand & Sons.
2. Maheshwari, S. N. (2023). *Banking law and practice*. Vikas Publishing House.

Course Outcomes: After completion of the course, learners will be able to:

CO1: To understand the structure and functions of the banking system

CO2: To explain the relationship between banker and customer

CO3: To identify different types of bank accounts and negotiable instruments

CO4: To analyse the role of paying and collecting bankers

CO5: To describe banking services including loans, advances and modern banking practices

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2				✓	
CO3	✓				
CO4		✓			
CO5			✓	✓	

BUSINESS COMMUNICATION AND OFFICE MANAGEMENT**Course Code: BCO44MID**

Course Objective: To equip students with fundamental knowledge and practical skills in business communication and office management required for effective organizational and professional communication.

UNIT I - Fundamentals of Communication: Meaning and definition of communication - need, objectives and principles of communication - communication process and element - types of communication: interpersonal and business communication - verbal and non-verbal communication - barriers to communication and remedies - communication media

UNIT II - Business Correspondence: Meaning and importance of business letters - functions and kinds of business letters - essentials of an effective business letter - layout, style, form and punctuation - routine business letters: enquiry letters - quotations and offers - orders and acknowledgements - complaints and adjustment letters - claims, collection and refusal letters

UNIT III - Intra- Organisational Communication & Report Writing:

Internal communication: memos, office orders, office notes and circulars - meeting communication: notice, agenda, resolutions and minutes - reports: meaning and importance - types of reports - characteristics of a good report - preparation and organisation of a business report

UNIT IV -Digital, Banking & Official Communication: Modern forms of communication: email and netiquette - fax, video conferencing and internet-based communication - banking correspondence: opening account, stop payment, overdraft, letter of credit - official correspondence: official letters, memorandum, demi-official letters - endorsement and notification

UNIT V - Office Management & Employability Communication: Office management: meaning, nature and objectives - functions of an office - office organisation and layout - office records management and filing systems - office correspondence procedures - role and functions of office manager - business language and vocabulary - oral communication and presentation skills - powerpoint presentation: style and visual aids - job application letters, resume writing and letters to institutions.

Reference Books

1. Kaul, A. (2026). *Business Communication* (3rd ed.). PHI Learning.
2. Mishra, V., & Shukla, N. (2021). *Vyavsayik Sampreshan (Business Communication)*. SBPD Publishing House.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Explain the basic concepts and process of communication used in business and organizations.

CO2: Prepare standard business correspondence including enquiries, orders and official letters.

CO3: Prepare internal communications and simple business reports.

CO4: Use digital, banking, and official communication methods effectively

CO5: Apply office management and employability communication skills.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2					✓
CO3		✓			
CO4			✓		
CO5				✓	✓

பொதுத்துதமிழ்-II**Course Code: BCP45AET****கற்றல் விளைவுகள்:**

நோக்கம்: நீதிநூல்கள் வாயிலாக அறச்சிந்தனைகளைப் எடுத்துரைத்தல் மற்றும் சங்க இலக்கியங்களின் வழி தமிழன் சிறப்பையும் தமிழர் பெருமையையும் விளக்குதல்.

பயன்:

- தமிழ் இலக்கியங்களை அறிந்து கொள்ளல்
- தமிழ் மொழியைப் பிழையின்றி எழுதக்கற்றல்
- நீதிநூல்கள் வாயிலாக அறச்சிந்தனைகளைப் பெறுதல்
- சங்க இலக்கியங்களின் வழி தமிழன் சிறப்பையும் தமிழர் பெருமையையும் அறிதல்
- மொழி அமைப்பினை உணர்ந்து கட்டுரைகள் எழுதப் பழகுதல்

அலகு I – காப்பியங்கள்

- சிலப்பதிகாரம் - வேட்டுவவரி
- மணிமேகலை - பாத்திரம் பெற்ற காதை
- கம்பராமாயணம் - குகப்படலம்
- பெரியபுராணம் - கரைக்காலம்மையார் புராணம்
- சீறாப்புராணம் - மானுக்குப் பிணைநின்றா படலம், ஏசுகாவியம் - மலைப் பொழிவு

அலகு II – அறஇலக்கியம்

- திருக்குறள் - சிற்றினம் சேராமை, காலம் அறிதல்.
- நாலடியார் - பெரியாரைப் பழையாமை (5 பாடல்கள்)
- பழமொழி நன்னூல் - பிறரியல்பைக் குறியாலறிதல் முதல் ஐந்து பாடல்கள் திரிகடுகம் - பாடல் 31 முதல் 35 வரை
- நீதிவெண்பா - 21 முதல் 25 வரை

அலகு III – சங்கஇலக்கியம்அகம்

- குறஞ்சித்தினை - கபிலர் - ஐங்குறுநூறு - அன்னாய் வாழிப்பத்து முதல் பாடல்கள்
- முல்லைத்தினை - ஓக்கூர் மாசாத்தியார் - குறுதொகை - நான்கு பாடல்கள் (பாடல் எண்கள் 126, 186, 220, 275)
- மருதத்தினை - பரணர் - நற்றிணை - மூன்று பாடல்கள் (பாடல் எண்கள் 100, 260)
- நெய்தல்தினை - அம்மாவனார் - அகநானூறு - மூன்று பாடல்கள் (பாடல் எண்கள் 10,140)
- பாலைத்தினை - பாலை பாடிய பெருங்கடுக்கோ - கலித்தொகை - பாலைக்கலி - (பாடல் எண்கள் 2, 3)

அலகு IV - புறம்**அகம்**

- பத்துப்பாட்டு - முல்லைப்பாட்டு

புறம்

- புறநானூறு - ஐந்து பாடல்கள் (பாடல் எண்கள் - 18, 184, 190, 195, 256)
- பதிற்றுப்பத்து - ஐந்தாம்பத்து, மூன்று பாடல்கள் (பாடல் எண்கள் - 41, 42, 43)

அலகு V - எழுதுதல்

- கட்டுரை
- கடிதம்
- திரை மதிப்புரை எழுதுதல்
- மொழி பெயர்ப்பு (செய்தி, அலுவல் கடித மொழிபெயர்ப்புகள்)
- தன்விவரக் குறிப்பு எழுதுதல்

அடிப்படைப் பாட நூல்கள்

1. வரதராசன். மு., தமிழ் இலக்கிய வரலாறு, சாகித்திய அகாதெமி, 2015.
2. அருணாச்சலம். மு., தமிழ் இலக்கிய வரலாறு, தி பார்க்கர் பதிப்பகம், சென்னை.

Course Objectives: To enhance students' comprehension of modern Hindi literature and linguistic concepts while strengthening analytical thinking, communication skills and social–ethical awareness relevant to business and contemporary society.

UNIT - I: 1) कफि – प्रेमचंद, 2) आकाशदीप – जयशंकि, 3) पदा - यशपाल

UNIT - II: 1. वापसी – ऊषा, 2. चीफ़ की दावत – भीष्म साहसिी

UNIT - III: भाषा का स्वरूप और परिभाषा

UNIT - IV: भाषा के भेद - मौखिक, हलखित, सांकेतिक

UNIT - V: भाषा के हवहवध रूप – बोली, मािक भाषा, िाजभाषा, िाष्ट्र भाषा, सिंपका भाषा

Course Outcomes:

CO1: Interpret modern Hindi literary texts.

CO2: Analyze social themes critically.

CO3: Explain nature and definition of language.

CO4: Differentiate forms of language usage.

CO5: Apply Hindi effectively in society.

Reference Books:

1. Bhatia, K. C. (2016). कामकाजी हसिंदी. Delhi, India: Takshila Prakashan.
2. Gupta, R. K. (2015). सिल सामान्य हसिंदी. New Delhi, India: Ramesh Publishing House.

Course Objective: To strengthen foundational Sanskrit communication skills by expanding vocabulary, grammar, and sentence formation needed for simple everyday interactions.

UNIT- I: Introduction to Mahakavya and Kalidasa; Introduction to Sanskrit prose Literature & Bana.

UNIT – II: Raghuvamsa, canto I, slokas 1-10, Chandrapeda charitam Text p. 1-3

UNIT - III: Raghuvamsa, canto I, slokas 11-20, Chandrapeda charitam Text p. 3-5

UNIT - IV: Raghuvamsa, canto I, slokas 21-30, Chandrapeda charitam Text p. 6-8

UNIT - V: Raghuvamsa, canto I, slokas 31-40, Chandrapeda charitam Text p. 8-10

Reference Books:

1. Pandit V. Anantacharya, English Translation by Sri T.K. Ramachandra Aiyar
R.S. Vadhyar & Sons, Palghat - 678003
2. Raghuvamsa, Ed. T.K. Ramachandra Iyer, R.S. Vadhyar & Sons, Palghat

Course Outcome: After completion of the course, learners will be able to:

CO1: Identify the characteristics of Mahakavya and classical Sanskrit prose literature.

CO2: Explain the literary contributions of Kalidasa and Bana in the prescribed texts.

CO3: Translate selected passages from prescribed prose and poetry with contextual understanding.

CO4: Analyze themes, style, and poetic devices used in classical Sanskrit works.

CO5: Demonstrate critical appreciation of aesthetic and cultural values reflected in Sanskrit prose and poetry.

COST ACCOUNTING

Course Code: BCO51MJD

Course Objectives: To provide knowledge of cost classification and cost control techniques used in business organizations.

UNIT I: Basics of Cost Accounting: Meaning and scope of cost accounting – objectives and importance – limitations – cost concepts – cost unit and cost centre – classification of costs – installation and essentials of a good cost accounting system – preparation of cost sheet (simple problems).

UNIT II: Material Cost: Material cost – objectives of material control – inventory control – EOQ – fixation of stock levels – ABC Analysis – perpetual inventory system – stores records: bin card and stores ledger – pricing of material issues: FIFO, simple average and weighted average methods.

UNIT III: Labour Cost: Labour Cost – Time keeping and time booking – idle time and overtime – labour turnover: meaning, causes and methods – methods of wage payment: time rate and piece rate systems – Incentive Plans: Halsey Plan and Rowan Plan.

UNIT IV: Overheads: Meaning and classification of overheads – allocation, apportionment and re-apportionment of overheads – absorption of overheads – bases of absorption – simple problems.

UNIT V: Marginal costing: Contribution – break-even analysis – margin of safety – standard costing – meaning and importance – variance analysis: material, labour, overhead and sales variances (simple problems only).

Problem - 70%: Theory - 30%

Reference Books:

1. Saxena, V. K., & Vashist, C. D. (2024). *Cost Accounting* (8th ed.). Sultan Chand & Sons.
2. Madegowda, J. (2025). *Cost Accounting* (2nd ed.). Himalaya Publishing House.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand the basics of cost accounting and preparation of cost sheets.

CO2: Understand material cost control and methods of pricing material issues.

CO3: Understand labour cost accounting and methods of wage payment.

CO4: Understand overhead accounting and methods of overhead absorption.

CO5: Understand marginal costing, break-even analysis, and basic standard costing.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2	✓	✓			
CO3				✓	
CO4		✓			
CO5			✓		✓

MANAGEMENT ACCOUNTING**Course Code: BCO52MJD**

Course Objective: To provide students with a clear understanding of management accounting concepts, tools, and techniques for planning, control, and managerial decision-making.

UNIT I: Introduction to Management Accounting: Nature and scope of management accounting – emergence and importance – limitations – financial accounting vs management accounting – cost accounting vs management accounting – tools and techniques of management accounting.

UNIT II: Financial Statement Analysis: Meaning and importance of financial statements – limitations – analysis and interpretation – techniques of financial analysis – comparative statements – common size statements – trend analysis.

UNIT III: Ratio Analysis: Meaning and interpretation of ratios – uses and limitations – classification of ratios – liquidity, leverage, activity and profitability ratios – dupont analysis.

UNIT IV: Fund Flow and Cash Flow Analysis: Fund flow statement: Concept, uses and limitations – changes in working capital – funds from operations – preparation of fund flow statement – **Cash flow statement:** Meaning of cash – preparation of cash flow statement – uses – difference between fund flow and cash flow statements.

UNIT V: Budget: Budget and budgetary control – objectives, advantages and limitations – fixed and flexible budgets – cash budget

Problem - 70%: Theory - 30%**References Books:**

1. Maheshwari, S. N. (2022). *Principles of Management Accounting* (6th ed.). Vikas Publishing House.
2. Sharma, R. K., & Gupta, S. (2023). *Management Accounting* (Latest ed.). Kalyani Publishers.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand the nature, scope, and tools of management accounting.

CO2: Apply financial statement analysis techniques to evaluate performance.

CO3: Use ratio analysis to assess liquidity, profitability, and efficiency.

CO4: Estimate cash and fund flows using flow statements.

CO5: Know the principles of budgeting and budgetary control.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2		✓	✓		
CO3		✓			
CO4	✓				
CO5				✓	✓

AUDITING

Course Code: BCO53MJD

Course Objective: To provide students with fundamental knowledge of auditing principles, procedures, and practices and to develop an understanding of the role and responsibilities of an auditor.

UNIT I - Introduction to Auditing: Origin and meaning of auditing – objectives of audit – detection of errors and frauds – manipulation of accounts – qualities and classes of auditors – conduct of audit – continuous audit

UNIT II – Audit Procedure and Internal Check: Preparatory steps to be followed in the commencement of a new audit - Audit Programme – Audit Note Book – Audit Working Papers – Audit Files – Audit report – Essentials of Effective Reporting-Standards on Audit. Internal Control: Elements - Objectives – Internal check – Objects of Internal Check – Duties of an auditor in connection with internal check.

UNIT III - Vouching and Verification: Meaning and importance of vouching – vouching of cash book (debit and credit sides) – vouching of wages, salaries, commission, insurance premium, loans, capital expenditure and petty cash – meaning of verification – verification and valuation of assets and liabilities – auditor's duties.

UNIT IV - Company Audit and Auditor: Qualification and disqualification of an auditor – appointment, rotation and removal – remuneration – rights, powers and duties of an auditor – joint auditors and branch auditors – status and liabilities of an auditor.

UNIT V - Auditing of computerized accounting: EDP Audit – EDP Audit features and limitation – General approach to EDP Audit – Major areas on Internal control system – CIS and Internal Control System – Special Techniques for Auditing in EDP environment – Need for Computer Assisted Auditing Techniques (CAAT) – Types and Uses of CAAT – Green Environmental Audit: Definition – objectives – stages of Green Auditing.

Reference Books:

1. Pagare, D. (2022). *Principles and Practice of Auditing* (5th ed.). Sultan Chand & Sons.
2. Gupta, K. (2023). *Auditing* (Latest ed.). Tata McGraw-Hill Education.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Know the basic concepts, objectives, and types of auditing.

CO2: Understand audit procedures, internal check, and audit reporting.

CO3: Apply vouching and verification techniques in auditing.

CO4: Use auditing principles related to company audit and auditors' duties.

CO5: Estimate audit requirements in computerized and environmental auditing.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2				✓	✓
CO3		✓			
CO4	✓				
CO5			✓		

BUSINESS ECONOMICS**Course Code: BCO54MID**

Course Objective: To equip students with core concepts of business economics for informed managerial decision-making in production, pricing and related areas.

UNIT – I: Business Economics -Introduction: Basic concepts - Nature and scope of business economics - Micro and Macroeconomics - Basic problems of an economy.

UNIT – II: Theory of Consumer Behaviour: Theory of utility -Cardinal and ordinal utility theory Law of diminishing marginal utility - Law of Equi-marginal utility – Indifference curve approach - Consumer surplus.

UNIT – III: Demand and Supply Analysis: Types of demand - Law of demand -Determinants of demand - Elasticity of demand - Demand forecasting methods - Concept of supply - Supply curve - Conditions of supply -Elasticity of supply.

UNIT – IV: Production and Cost Analysis: The production function - Law of diminishing returns to scale -Law of returns to scale - Economies and Diseconomies of scale - Concept of cost - Relationship between average cost and marginal cost.

UNIT– V: Pricing in different Market Structures: Concept of market-Classification of Market -Price determination in Perfect Competition –Monopoly-Monopolistic and oligopoly markets - Pricing strategies.

Reference Books:

1. Ahuja, H. L. (2019). *Business economics: Micro and macroeconomic approach* (7th ed.). New Delhi, India: S. Chand Publishing.
2. Varshney, R. L., & Maheshwari, K. L. (2018). *Managerial economics* (20th ed.). New Delhi, India: Sultan Chand & Sons.

Course Outcomes: After completion of the course, learners will be able to: CO1: Understand basic concepts, nature and scope of business economics. CO2: Apply consumer behavior theories and analyze utility concepts.

CO3: Analyze demand, supply and elasticity for business decision-making.

CO4: Evaluate production, cost functions and economies of scale.

CO5: Examine pricing mechanisms and strategies under various market structures.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2		✓			
CO3		✓			
CO4			✓		
CO5				✓	

FUNDAMENTALS OF SECURITIES MARKET

Course Code: BCO61MJD

Course Objective: To introduce students to the fundamentals of investment, stock market structure, financial instruments, and basic investment decision-making.

Unit - I Introduction to Securities Market: Concept of Financial System - Market Segments - Overview of the Money Market and Capital Market - Types of Securities - Understanding Equity (shares), Debt (bonds/debentures), and Hybrid instruments - Risk and Return: Basic concepts of financial risk, systematic vs. unsystematic risk

Unit - II Primary Market (New Issue Market): Functions - Issue Methods: Initial Public Offer (IPO), Further Public Offer (FPO), Rights Issue, Bonus Issue, and Private Placement – Intermediaries: Role of Merchant Bankers, Underwriters, Registrars, and Lead Managers - Understanding the Prospectus, Book Building process, ASBA (Application Supported by Blocked Amount), and Listing requirements.

Unit - III - Secondary Market (Stock Exchange): Structure: Role and functions of major exchanges like the NSE (National Stock Exchange) and BSE (Bombay Stock Exchange) -- Trading Mechanism: Screen-based trading, types of orders (Market, Limit, Stop-loss), and Intraday vs. Delivery trading - Indices: How the SENSEX and NIFTY are calculated and what they represent. - Clearing and Settlement: The T+1 settlement cycle, role of Clearing Houses, and the Dematerialization (Demat) process.

Unit - IV - Market Intermediaries & Institutions - Depositories: Role of NSDL and CDSL in holding securities - Stock Brokers: Role of brokers and sub-brokers, and the process of opening a Demat and Trading account. - Credit Rating Agencies: Importance of agencies like CRISIL, ICRA, and CARE in assessing debt instruments.

Unit - V - Regulatory Framework (SEBI) - Role of SEBI: Objectives, powers, and functions of the Securities and Exchange Board of India - **Investor Protection:** Grievance redressal mechanisms (SCORES), prevention of Insider Trading, and Unfair Trade Practices. - **Legislations:** Overview of the SCRA (Securities Contracts Regulation Act) and the SEBI Act.

Reference Books:

1. V.A. Avadhani (2021). *Investment and Securities Markets in India* (10th ed.). Himalaya PH.
2. Chandra, P. (2021). *Investment analysis and portfolio management* (5th ed.). New Delhi: McGraw Hill India.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand the structure of the securities market, types of securities, and risk–return concepts.

CO2: Explain the functioning of the primary market and methods of issuing securities.

CO3: Apply knowledge of secondary market trading, stock indices, and settlement systems.

CO4: Use the services of market intermediaries and institutions involved in securities trading. **CO5:** Know the regulatory role of SEBI and investor protection mechanisms.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓	✓			
CO2					✓
CO3		✓	✓		
CO4	✓				
CO5				✓	

E-COMMERCE

Course Code: BCO62MJD

Course Objective: To provide students with a fundamental understanding of e-commerce concepts, business models, digital marketing, electronic payments, and security issues relevant to modern business.

UNIT I: Basics of E-Commerce: Meaning and Definition of E-Commerce – Features and Functions – Scope of E-Commerce – Benefits and Limitations – Role of Internet in E-Commerce – Growth of E-Commerce in India – Opportunities and Challenges for Business.

UNIT II: E-Commerce Business Models: Meaning of E-Business – Major E-Commerce Models: Business-to-Consumer (B2C), Business-to-Business (B2B), Consumer-to-Consumer (C2C), Consumer-to-Business (C2B) – Basic understanding of Brokerage, Advertising and Value Chain Models (conceptual only).

UNIT III: E-Marketing and Online Business: Meaning of E-Marketing – Traditional Marketing vs E-Marketing – Impact of E-Commerce on Markets – Online Marketing Tools – E-Advertising – Internet Marketing Trends – E-Branding – Basic Digital Marketing Strategies.

UNIT IV: E-Payments and E-Finance: Meaning of E-Payment Systems – Digital Payment Requirements – Credit Cards, Mobile Payments, Smart Cards, Micropayments and E-Cash – E-Finance – E-Banking: Meaning, Operations and Advantages – Traditional Banking vs E-Banking – Introduction to E-Trading and Online Stock Trading.

UNIT V: Legal, Security and Mobile Commerce: Legal Framework of E-Commerce – Electronic Contracts – Privacy, Copyright and Taxation – Domain Name Registration – E-Security: Security Threats, Firewalls, Virus Protection and Safe Online Transactions – Mobile Commerce: Meaning – Advantages – Secure Mobile Payments – Challenges of Mobile Commerce.

References Books:

1. Joseph, P. T. (2022). *E-commerce: An Indian perspective* (5th ed.). PHI Learning.
2. Murthy, C. S. V. (2021). *E-commerce: Concepts, models and strategies*. Himalaya Publishing House.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Explain the concepts, scope, benefits, and challenges of e-commerce in the Indian business environment.

CO2: Identify and compare various e-commerce business models such as B2C, B2B, C2C, and C2B.

CO3: Understand e-marketing strategies and digital branding practices used by online businesses.

CO4: Describe electronic payment systems, e-banking, and e-trading operations.

CO5: Recognize legal, security, and mobile commerce issues related to e-commerce transactions.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				✓
CO2		✓			
CO3			✓		
CO4	✓		✓		
CO5				✓	

INCOME TAX, LAWS & PRACTICE

Course Code: BCO63MJD

Course Objective: To understand the fundamental provisions of the Income Tax Act, 1961 and to apply basic tax rules for computing taxable income of individuals under different heads of income in a simplified manner.

UNIT I - Introduction and Residential Status: Basic concepts of income – Agricultural and non-agricultural income – Heads of income – Income exempt from tax – Gross Total Income – Residential status of Individuals and HUF – Incidence of taxation – Simple problems.

UNIT II - Income from Salary: Meaning and forms of salary – Allowances (taxable and exempt) – Perquisites (basic concepts) – Deductions from salary income – Computation of income from salary with simple problems.

UNIT III - Income from House Property: Basis of charge – Types of house property – Gross Annual Value – Deductions under Section 24 – Self-occupied and let-out house property - Treatment of loss – Computation of income from house property.

UNIT IV - Income from Capital Gains: Income from business or profession – Allowable and disallowable expenses – Cash and mercantile systems – Computation of income from business/profession (simple problems). Capital gains – Meaning of capital assets – Types of capital gains – Transfer – Exemptions – Basic computation.

UNIT V - Income from Other Sources and Tax Liability: Income from other sources – Interest on securities – Deductions – Computation. Total Income – Tax liability of Individuals and HUF – PAN – Types of assessment (introductory).

Problem – 60%: Theory – 40%

References Books:

1. Mehrotra, H. C., & Goyal, S. P. (2024). *Direct taxes: Law and practice* (Latest ed.). Sahitya Bhawan, Agra.
2. Singhania, V. K., & Singhania, K. (2024). *Direct taxes: Law and practice* (Latest ed.). Taxmann Publications Pvt. Ltd., New Delhi.
3. Agarwal, P., & Agarwal, S. (2023). *Income tax law and practice*. Himalaya Publishing House, Mumbai.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand basic income tax concepts and residential status.

CO2: Calculate income from salary.

CO3: Compute income from house property.

CO4: Determine income from business/profession and capital gains.

CO5: Estimate total income and tax liability of individuals and HUF.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓			✓	
CO2		✓			
CO3	✓				
CO4		✓			
CO5			✓		✓

INDIAN FINANCIAL SYSTEMS

Course Code: BCO64MJD

Course Objective: To provide a basic understanding of Indian banking institutions, financial systems, and financial markets, and to develop the ability to analyze their role in the growth of Indian corporate and rural sectors.

Unit I: Financial System Structure: Components – Markets – Institutions – Instruments – Services – Functions – Significance – Development of Financial Sector – Parameters of Development of Financial Sector – Regulatory framework

Unit II: Financial Markets: Capital Markets – Money Markets – Foreign Exchange Markets – Equity and Derivative Markets – Commodity Markets – Characteristics Features – Participants – Instruments – Challenges. – Role of SEBI in regulating Financial Markets.

Unit III: Financial Institutions in India: Banking – Commercial Banks – Spreads and NPAs – Capital Adequacy Norms – Capital Market Support – Development Financial Institutions: IFCI, IDBI, ICICI, SFCS, SIDBI etc. - Development vs Commercial Banking – Universal Banking. - Regulations of RBI over Financial Institutions

Unit IV: Financial Instruments: Primary and secondary market instruments – features, distinctions, Debt – Equity – Hybrid, Innovative Instruments – Mutual Funds – Financial Instruments for Foreign Capital – ADRs – GDRs – FCCB – PNotes – IDRs

Unit V: Financial Services: Meaning, Characteristics and types of Financial Services - Significance; Scope of Financial Services - fund based and fee based financial services - Leasing and Hire-purchase, Merchant banking services.

References Books:

1. Khan, M. Y. (2023). *Indian financial system* (12th ed.). Tata McGraw Hill, Delhi.
2. Machiraju, H. R. (2021). *Indian financial system* (5th ed.). Vikas Publishing House, Delhi.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand the structure and development of the financial system and its regulation.

CO2: Explain the functioning of different financial markets and the role of SEBI.

CO3: Know the role of financial institutions and banking system in India.

CO4: Use knowledge of financial instruments in primary and secondary markets.

CO5: Apply concepts of financial services and merchant banking in practice.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓			✓	
CO2		✓			
CO3	✓				
CO4			✓		
CO5		✓			✓

ACCOUNTING IN EXCEL

Course Code: BCO65MID

Course Objective: To familiarize the students with the basic concepts and applications of Microsoft Excel in recording, organizing and analyzing accounting data.

UNIT – I: Intro to Excel Accounting Application: Creation of Financials Statements, Linking Financial Statements - Formulas and Functions - Performing Quantitative Analysis Accounting Application - Ratio Analysis

UNIT–II: Data presentation and Data Management in Excel: Charts - Depicting Data - Visually Accounting Application: Summarizing Accounting Data - Datasets and Tables Managing Large Volumes of Data Accounting Application: Selecting Random Records for Audit

UNIT–III: Data Analysis and Decision-Making Tools: Subtotals, PivotTables, and Pivot Charts Summarizing and Analyzing Data Accounting Application: Accounts Receivable Aging - What-if Analysis Using Decision- Making Tools Accounting Application: Financial Forecasting and Goal Setting

UNIT – IV: Advanced Excel Functions for Accounting: Specialized Functions Logical, Lookup, Databases, and Finances Accounting Application: Bond Amortization Schedules - Statistical Functions Analyzing Statistics Accounting Application: Financial Trends and Relationships

UNIT – V: Data security and Automation in Excel: Data Validation, Auditing Formulas, Text Functions, Protecting Workbooks Accounting Application: Data Security - Templates, Styles, and Macros Automating Excel Accounting Application: Lease Schedules and Financial Effects.

Reference Books:

1. Christopher, M. (2023). *Logistics and supply chain management* (6th ed.). Pearson Education.
2. Agarwal, D. K. (2009). *Text book of logistics and supply chain management*. Macmillan.

Course Outcomes: After completion of the course, learners will be able to:

CO1: To understand the basic features of Microsoft Excel used in accounting.

CO2: To prepare and organize accounting data and simple financial statements using Excel.

CO3: To use charts, tables, and PivotTables to summarize and present financial data.

CO4: To apply basic Excel functions to analyze accounting and financial information.

CO5: To use Excel tools for data validation, security, and simple automation in accounting work.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2	✓				
CO3		✓			
CO4				✓	✓
CO5	✓				

STRATEGIC FINANCIAL MANAGEMENT**Course Code: BCO71MJD**

Course Objective: To enable students to understand strategic financial management concepts and modern financial decision-making tools used in corporate planning, investment, and financing.

UNIT – I: Strategic Financial Planning: Financial policy and strategic planning – Objectives and goals - Types of strategies and policies - Corporate planning and financial planning process - Types of financial plans - Introduction to financial models – Tools and techniques – Uses and limitations

UNIT – II: Corporate Restructuring and Expansion: Corporate restructuring – Mergers and amalgamations – Reasons and benefits -Takeovers and business alliances – Managing acquisitions - Divestitures, demergers, and privatization - Buy-back of shares and leveraged buyouts (LBOs) – Basic understanding

UNIT – III: Leasing: Leasing – Importance, types, evaluation (lessor and lessee perspective) - Lease vs buy decision – Tax and accounting considerations (basic)

UNIT – IV: Venture Capital: Venture capital – Concept, developments in India, methods of financing - Fiscal incentives for venture capital

UNIT – V: Financing Strategies and Innovative Instruments: Innovative sources of finance – Asset-backed securities - Hybrid securities: Convertible/non-convertible debentures, deep discount bonds, convertible preference shares -Option financing, warrants, exchangeable commercial paper (overview)

References Books:

1. Sofat, R., & Hiro, P. (2021). *Strategic financial management* (Latest ed.). PHI Learning, Delhi.
2. Weaver, D., & Weston, J. (2019). *Strategic corporate finance* (Latest ed.). Cengage Learning, Delhi.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand the basics of strategic financial planning and financial policies.

CO2: Understand corporate restructuring such as mergers, acquisitions, and buy-backs. **CO3:** Apply leasing concepts to evaluate lease versus buy decisions.

CO4: Explain the role of venture capital in financing business growth.

CO5: Identify new financing methods and financial instruments used in corporate finance.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2		✓		✓	
CO3		✓	✓		
CO4	✓				
CO5					✓

PROJECT MANAGEMENT**Course Code: BCO72MJD**

Course Objective: To enable students to understand the fundamental concepts, processes, and techniques of project management and apply them in planning, executing, and controlling projects effectively.

UNIT – I: Fundamentals of Project Management: Meaning, nature, and types of projects - Project life cycle - Project management – nature, scope, and profession - Role of the project manager

UNIT – II: Project Identification and Formulation: Project environment and identification of investment opportunities - Project screening and prefeasibility study - Project formulation stages -Preparation of simplified project report

UNIT – III: Project Appraisal: Objectives of project appraisal - Market, technical, financial, and managerial appraisal (basic understanding) - Social cost-benefit analysis – L&M & UNIDO approaches (conceptual)

UNIT – IV: Project Planning and Scheduling: Objectives and components of project planning - Project designing and scheduling -Estimation of project cost and financing options - Basic introduction to project scheduling tools

UNIT – V: Project Execution and Control: Project contracting – Types and basic pricing concepts - Project organization and communication - Project direction and coordination - Causes and effects of project overruns (simplified) - Control techniques – Introduction to PERT/CPM, project review, and audit

References Books:

1. Chandra, P. (2022). *Project preparation, appraisal, and implementation* (10th ed.). Tata McGraw Hill, Delhi.
2. Chaudhary, S. (2021). *Project management*. Tata McGraw Hill, New Delhi.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand the basic concepts, types, and life cycle of projects.

CO2: Identify and select investment opportunities using project screening and prefeasibility studies.

CO3: Apply basic project appraisal techniques including market, technical, financial, and social cost-benefit analysis.

CO4: Prepare simplified project plans, schedules, and cost estimates.

CO5: Understand project execution, administration, and control using PERT/CPM and project review techniques.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2		✓			
CO3	✓	✓			
CO4			✓	✓	
CO5					✓

RESEARCH METHODOLOGY**Course Code: BCO73MJD**

Course Objective: To introduce the concept of Scientific Research and the methods of conducting Scientific Enquiry and the Statistical Tools of Data Analysis.

Unit-I: Fundamentals of Research and Research Design: Research – Qualities of Researcher – Components of Research Problem – Various Steps in Scientific Research – Types of Research – Hypotheses Research Purposes - Research Design – Survey Research – Case Study Research.

Unit -II: Data Collection and Sampling Techniques: Data Collection – Sources of Data – Primary Data – Secondary Data - Procedure Questionnaire – Sampling methods – Merits and Demerits – Experiments – Observation method – Sampling Errors - Type-I Error & Type-II Error.

Unit -III: Statistical Foundations and Hypothesis Testing: Statistical Analysis – Introduction to Statistics – Probability Theories – Conditional Probability, Poisson Distribution, Binomial Distribution and Properties of Normal Distributions – Hypothesis Tests – One Sample Test – Two Sample Tests / Chi-Square Test, Association of Attributes - Standard deviation – Co-efficient of variations .

Unit -IV : Statistical Tools for Research Applications: Statistical Applications – Correlation and Regression Analysis – Analysis of Variance – Partial and Multiple Correlation – Factor Analysis and Conjoint Analysis – Multifactor Evaluation – Two-Factor Evaluation Approaches.

Unit -V: Research Report Writing and SPSS Basics: Research Reports – Structure and Components of Research Report – Types of Report, characteristics of Good Research Report, Pictures and Graphs, Introduction to SPSS.

Problem – 40%: Theory – 60%**Reference Books:**

1. Panneerselvam, R., Research Methodology, *Prentice Hall of India, New Delhi, 2004.*
2. Kothari CR, Research Methodology-Methods and Techniques, *New Wiley Eastern Ltd., Delhi, 2009.*

Course Outcomes: After completion of the course, learners will be able to:

CO1: Formulate research problems and select appropriate research designs.

CO2: Collect data using suitable tools and sampling techniques.

CO3: Apply probability concepts and hypothesis testing methods.

CO4: Use statistical techniques for analysis and interpretation of data.

CO5: Prepare research reports and perform basic analysis using SPSS.

DIGITAL MARKETING**Course Code: BCO74MID**

Course Objective: To provide basic knowledge about digital marketing and to equip students with various data analytics and measurement tools in digital marketing.

UNIT – I: Introduction to Digital Marketing: Origin & Development of Digital Marketing – Traditional vs Digital Marketing – Opportunities & Challenges - Online Marketing Mix – Digital Advertising Market in India. 6M Framework – ASCOR & POEM Digital Marketing framework.

UNIT – II: Content Marketing: Content creation process – Content pillar - Types – A/B Testing – Display Advertising – Search Engine Marketing – Search Engine Optimization (On page & Off page optimization) - Email Marketing, – Mobile Marketing.

UNIT – III: Social Media Marketing: Building successful social media digital strategy – Piggy bank theory – Personal branding in social media – Crowd sourcing – Lead generation & sales in social media.

UNIT – IV: Online Reputation Management: Social commerce: Ratings & Reviews -Word of Mouth- User generated content–Co-Marketing–Affiliate Marketing- Influencer Marketing.

UNIT – V: Digital Analytics & Measurement: Importance of Analytics in digital space – Data capturing in online space – Types – Tracking Mechanism – Google Analytics structure – Conversion tracking – Digital Engagement funnel; Define – Key performance indicator(s)(KPIs)– Ad words & Display Networks. Overview – Applications of Sentiment analysis & Text Mining; Measuring campaign effectiveness – ROI (Return on Investment) & CLV (Customer life term value).

Reference Books:

1. Chaffey, D., & Ellis-Chadwick, F. (2019). *Digital marketing: Strategy, implementation and practice* (7th ed.). Pearson Education.
2. Charlesworth, A. (2020). *Digital marketing: A practical approach* (3rd ed.). Routledge.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Understand the concepts, evolution, frameworks and scope of digital marketing.

CO2: Apply content, search, email and mobile marketing strategies effectively.

CO3: Develop social media marketing strategies for branding, lead generation and sales.

CO4: Evaluate online reputation management, social commerce and influencer strategies.

CO5: Analyze digital marketing performance using analytics, KPIs, ROI and CLV.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2		✓			
CO3			✓		
CO4				✓	
CO5		✓			

FINANCIAL TECHNOLOGY

Course Code: BCO75MID

Course Objective: To provide basic knowledge of Financial Technology, its development, applications in financial services, and related regulations.

UNIT – I: Introduction to FinTech: An Understanding – Definition– History and Evolution – FinTech Ecosystem –recent developments– FinTech Market trends in India – Types of FinTech – Benefits. FinTech’s key growth drivers – Challenges. **Crypto Currencies:** Introduction–Outline – Major types–legal position of Cryptocurrencies in India.

UNIT – II: Artificial Intelligence and Fintech: Introduction –AI and FinTech – Global Artificial Intelligence (AI) in FinTech Market Overview –Market Segmentation – AI Changing the Financial Services Industry –Opportunities – Applications of Artificial Intelligence in FinTech. **Machine Learning and Fintech:** Introduction – Characteristics– Need–Significance– Machine Learning in Finance – Functions– Advantages for Accounting and Finance – Use cases– Benefits.

UNIT – III: Digital Banking: Introduction- channels and Functionality. Digital Banking Platforms- Web, Chatbots, Mobile Apps, wearables. **Digital Lending:** Introduction – Landscape of Digital Lending – Development –outlook for SME Financing – Ecosystem Funding – Crowd Finance – Payment and Retail Business – Digitalization of Financial Services– Benefits of Digitalization in Retail Banking and Corporate Banking.

UNIT – IV: The Future of Fintech: Introduction – FinTech landscape in India – Forces shaping the Future – Key trends– Growth– Future of Financial Services – The rise of Bank Tech – impact on retail Banking – Ethics in FinTech – FinTech and the Digital lending – Transformation – The future of SME lending – Funding Ecosystem – Crowd Funding – Payments and Retail Transactions –Digitalization – Impact– The Standards and best practices in Cyber Security Business.

UNIT – V: RegTech: Introduction–Key technologies–Reg Tech in Financial Services–Data Privacy and security–applications in Healthcare – Automated compliance reporting – adoption channels – RegTech and Financial Inclusion – Global regulatory and RegTech. **The future of RegTech:** Trends and Innovations. **FinTech Regulations:** Introduction- Government Initiatives transforming India’s Financial Landscape – Security and Privacy in FinTech-Data Protection Laws & Regulations-Regulatory Bodies in India: RBI, SEBI, IRDAI.

Reference Books:

1. Chishti, S., & Barberis, J. (2016). *The fintech book: The financial technology handbook for investors, entrepreneurs and visionaries*. Wiley.
2. Nicoletti, B. (2017). *The future of fintech: Integrating finance and technology in financial services*. Palgrave Macmillan.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Explain the basic concepts and evolution of FinTech.

CO2: Understand the use of Artificial Intelligence and Machine Learning in financial services.

CO3: Describe digital banking and digital lending systems.

CO4: Identify emerging trends and challenges in FinTech.

CO5: Understand FinTech regulations and the role of regulatory bodies in India.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓		✓		
CO2			✓		
CO3	✓				
CO4			✓	✓	
CO5		✓			

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**Course Code: BCO81MJD**

Course Objective: To provide students with an understanding of investment avenues, security valuation, portfolio construction, and performance.

UNIT – I Introduction to Investment: Introduction to investment – types of investments, investment attributes, investment vs speculation - Innovative financial instruments (overview)

UNIT – II Fundamental Analysis: Economic, Industry, and Company Analysis (concepts only, simplified)

UNIT – III Technical Analysis: Charts (line and bar charts only), basic patterns, Dow Theory (concepts) - Efficient Market Hypothesis – basic understanding

UNIT – IV: Portfolio Construction: Meaning and objectives of portfolio management - Portfolio construction – approach and process - Expected return and risk of a portfolio (only theory) - Modern portfolio theory – Markowitz diversification (concept only), Sharpe single index model (theory only), CAPM (theory only)

UNIT – V: Portfolio Evaluation: Growth vs value investing - Passive vs active portfolio management - Portfolio revision – simple understanding - Performance evaluation – Sharpe, Treynor, Jensen measures (theory only) - Rupee cost averaging (conceptual)

Problem – 20%: Theory – 80%**References Books:**

1. Kevin, S. (2018). *Security analysis and portfolio management* (3rd ed.). New Delhi: PHI Learning Pvt. Ltd.
2. Chandra, P. (2020). *Security analysis and portfolio management* (5th ed.). New Delhi: Tata McGraw Hill.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Identify different types of investments and investment features.

CO2: Analyze the economy, industries, and companies for investment decisions.

CO3: Interpret basic charts and market behavior.

CO4: Construct a portfolio and understand risk and return.

CO5: Evaluate portfolio performance and investment strategies.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2		✓			
CO3		✓	✓		
CO4	✓				✓
CO5				✓	

GOODS AND SERVICE TAX**Course Code: BCO82MJD**

Course Objective: To enable students to understand the concepts, provisions, and practical application of GST under the Companies Act 2013, including compliance, filing returns, and input tax credit.

UNIT – I: Introduction to GST: Concept and types of indirect taxes - Right to impose tax – pre- and post-101st Amendment - Introduction to GST – salient features - GST Models – Single GST vs Dual GST

UNIT – II: Types of GST: CGST, SGST/UTGST, IGST - Key definitions: Supply, Aggregate Turnover, Person, Business, E-commerce operator, Input Tax Credit

UNIT – III: Levy, Registration & Collection: Levy and collection of GST - Time and value of supply - Reverse charge mechanism - Composition scheme and assessment under composition scheme - Exemptions and zero-rated supplies - GST rates and registration procedures (amendments, cancellation, revocation)

UNIT – IV: Input Tax Credit and Documentation: Eligibility and conditions for Input Tax Credit (ITC) - Apportionment and blocked credit - Key documents: Tax invoice, Bill of supply, Debit/Credit notes, Payment voucher, Receipt voucher, E-way bill, HSN and SAC codes - Practical exercises: ITC computation, reverse charge, preparation of GST documents for a hypothetical firm

UNIT – V: Administration and Assessment and Compliance: GST authorities and GST Council: roles and powers - Assessment, GST returns, TDS/TCS, refunds, demand & recovery - Accounts & records maintenance, GST audit - Advance ruling, appeals, offences & penalties - Practical: Filing returns, computing tax & interest

Problem – 20%: Theory – 80%**References Books:**

1. Garg, R., & Garg, S. (2017). *GST Laws Manual: Acts, Rules and Forms*. Taxmann Publications.
2. Jain, B., & Bansal, I. (2020). *GST Law and Analysis with Conceptual Procedures*. New Delhi: Taxmann.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Explain the concept, scope, and utility of GST as an indirect tax.

CO2: Understand and identify taxable events and supplies under GST.

CO3: Apply provisions related to levy, registration, and exemptions under GST.

CO4: Compute input tax credit, payments, and file GST returns online.

CO5: Understand procedures for assessment, audit, penalties, and appeals under GST.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2		✓			
CO3	✓			✓	
CO4			✓		✓
CO5		✓			

FINANCIAL SERVICES AND INSTITUTIONS**Course Code: BCO83MJD**

Course Objectives: To enable students to understand the structure, roles, and functions of financial institutions in India and the various financial services they offer, equipping them to make informed decisions in banking and financial markets.

UNIT I – Introduction to Financial Services Industry: Financial Services Industry – Meaning and Emergence – Growth and Developments in India – Fund-based Activities – Non-fund-based Activities – Modern Financial Services – New Financial Products and Services – Innovative Financial Instruments – Challenges of Financial Services Industry.

UNIT II – Factoring and Housing Finance: Factoring – Meaning – Modus Operandi – Types – Functions – Factoring in India – Bills Discounting – Real Estate Industry – Housing Finance – Housing Finance System in India – National Housing Bank – Refinance Scheme for Housing Finance Companies.

UNIT III – Securitisation and Asset Management: Asset Liability Management – Securitisation – Process and Features – Mortgage-Based Securitisation – Reverse Mortgage Loan – Securitisation of Standard Assets.

UNIT IV – Mutual Funds and Venture Capital: Mutual Funds – Meaning – Origin – Types – Importance – Mutual Fund Industry in India – SEBI Guidelines for Mutual Funds – Private Mutual Funds – Asset Management Company – Unit Trust of India – Evaluation of Mutual Fund Performance – Money Market Mutual Funds – RBI Guidelines – Venture Capital – Meaning – Origin – Importance – Methods – Indian Scenario.

UNIT V – Insurance and Other Financial Services: Insurance – Meaning – Types – Insurance Industry in India – Reforms in Insurance Sector – Credit Cards – Credit Rating – Regulatory Framework – Credit Rating Agencies – Rating Process and Methodology – Rating Symbols/Grades – Pension Plans.

Reference Books:

1. Khan, M.Y. (2020). *Indian Financial System* (11th ed.). New Delhi: Tata McGraw Hill.
2. Madura, J. (2022). *Financial markets and institutions* (13th ed.). Cengage Learning, Delhi

Course Outcomes: After completion of the course, learners will be able to:

CO1: Explain the role of financial institutions in the economy.

CO2: Identify different types of banks and non-banking financial institutions and their functions.

CO3: Describe the various financial products and services offered by banks and financial institutions.

CO4: Understand risk management and compliance norms in financial institutions.

CO5: Analyze the operations of mutual funds, venture capital, and private equity institutions.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2		✓			
CO3	✓				✓
CO4				✓	
CO5		✓	✓		

INTERNATIONAL TRADE AND FINANCE

Course Code: BCO84MJD

Course Objectives: To provide students with a basic understanding of international trade, foreign exchange, and export-import procedures.

UNIT I – Basics of International Trade: Meaning and benefits of international trade - Balance of Trade and Balance of Payments (basic concepts) - Barriers to international trade - Overview of Indian EXIM Policy

UNIT II – Export and Import Finance: Need for finance in international trade - Letters of Credit (basic concept only) - Pre-shipment and post-shipment finance (overview) - Role of EXIM Bank and ECGC

UNIT III – Foreign Exchange Markets: Spot and forward exchange rates (concept only) - Factors affecting exchange rates - Basic tools to manage exchange rate risk

UNIT IV – Export Trade Documents: Financial documents: Bill of Exchange (simple concept) - Commercial documents: Invoice, Packing List, Certificate of Origin - Transport documents: Bill of Lading, Airway Bill - Risk covering documents: Insurance (overview)

UNIT V – Export Promotion Schemes: Government organizations promoting exports - Export incentives: Duty exemption, IT concessions, marketing assistance - Special Economic Zones (SEZs) and Export Houses (basic concept)

Reference Books:

1. Rakesh, K. & Gupta, S. (2023). *International Trade: Concepts, Policies and Practices*. New Delhi: Taxmann Publications.
2. Francis, C. & Narayanan, S. (2022). *Export-Import Management Simplified*. New Delhi: PHI Learning.

Course Outcomes: After completion of the course, learners will be able to:

CO1: Explain the fundamentals of international trade and its benefits.

CO2: Describe the main export and import finance methods used in international trade.

CO3: Understand the basic operations of foreign exchange markets and exchange rate concepts.

CO4: Identify key export trade documents and their purpose.

CO5: Explain export promotion schemes and government initiatives supporting exports.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2	✓	✓			✓
CO3			✓		
CO4					
CO5		✓		✓	

AI FOR BUSINESS APPLICATIONS**Course Code: BCO85MJD**

Course Objective: To equip students with practical understanding of AI-driven technologies and analytics for strategic decision-making, digital transformation and competitive advantage across business functions and industries.

UNIT – I: Concept, Benefits and Scope: Differences between AI, Machine, Learning (ML) and Deep Learning (DL) - AI applications, capabilities and competitive, advantage and disadvantages - Industry drivers, AI strategy for the enterprise - Considerations for an AI strategy - AI & Startups - Internet of Things (IoT) - Introduction to mobile computing and Cloud computing.

UNIT – II: Algorithm: New member in the boardroom - Accelerated decision making with real-time analytics - AI in operational models in an organization - Future of AI in HR, Talent Acquisitions (TA) - AI & transformation in Finance & Accounting, CFO of tomorrow, Changing role of Chief Information Officer (CIO) - Industry 4.0.

UNIT – III: AI in Banking and Insurance: Redefined banking industry - Banking Industry- the adoption of Analytics - AI-powered financial services - Fraud mitigation in banks with AI - Reorienting customer retention, Risk management with AI - AI-driven transformation in Insurance.

UNIT – IV: AI interventions in Retail Outlets: The emergence of smart customers, ad content predictions, Evolution of smart retailers, Omnichannel experience - AI in consumer-packaged goods - Fluid supply chain transformation with AI - AI-Led marketing transformations - Data to Clusters Ad content prediction - AI-based Ad buy and CPC optimization, AI-driven campaign management.

UNIT – V: Exponential Technologies: Beating cyber-attacks with Analytics - AI in the automotive industry, driverless cars and drones - IoT Analytics: extracting value and transforming business, Real-time streaming analytics, Crypto-currency Analytics - AI for customer service-data to scores.

Reference Books:

1. Akerkar, R. (2019). *Artificial intelligence for business*. Springer.
2. Russell, S. J., & Norvig, P. (2019). *Artificial Intelligence: A Modern Approach*. 3rd Edition. New Jersey: Prentice Hall.

Course Outcomes: After completion of the course, learners will be able to:

CO1: To identify how AI is being leveraged by start-ups as a success tool.

CO2: To analyze and interpret the applicability of AI in HR functions.

CO3: To describe customer services provided by various banks using AI.

CO4: To describe the customer services provided in retail sector using AI.

CO5: To develop a case study on the success AI-driven business processes.

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	✓				
CO2		✓			
CO3			✓		
CO4	✓				
CO5			✓	✓	