

MANONMANIAM SUNDARANAR UNIVERSITY

TIRUNELVELI - 12



B.COM

LOGISTIC AND SUPPLY CHAIN MANAGEMENT

SYLLABUS

Applicable to Affiliated Colleges of Manonmaniam Sundaranar University

(With effect from the Academic Year 2026-2027 onwards)

OUTCOME BASED EDUCATION - CHOICE BASED CREDIT SYSTEM

VISION AND MISSION OF THE UNIVERSITY

1. UNIVERSITY VISION

"To provide quality education to reach the un-reached"

2. UNIVERSITY MISSION

- To conduct research, teaching and outreach programmes to improve conditions of human living
- To offer a wide variety of off-campus educational and training programs, including the use of information technology, to individuals and groups
- To develop partnership with industries and government so as to improve the quality of the workplace and to serve as catalyst for economic and cultural development
- To provide quality / inclusive education, especially for the rural and un-reached segments of economically downtrodden students including women, socially oppressed and differently abled.

3. PREAMBLE

The Bachelor of Commerce (B.Com) undergraduate programme is designed to provide students with a multi-disciplinary lens to view, analyse, and operate within the global economic ecosystem. In an era defined by rapid technological disruption, evolving financial markets, and a heightened emphasis on sustainable business practices, commerce education must transcend traditional bookkeeping and rote learning. This programme is anchored in the philosophy of blending theoretical depth with empirical, real-world application. It aims to foster critical thinking, financial literacy, and an entrepreneurial mindset, preparing students to navigate and lead in a dynamic corporate landscape.

4. PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

In alignment with the Vision and Mission of the University, the following have been defined as the PEO for the graduates.

PEO1: Developing strong positive attitude to learn independently the concepts in the field of study

PEO2: Ensuring confidence among the learners to apply the knowledge and skills gained to solve real life issues

PEO3: Habituating ethical values among the learners to succeed in personal and professional life

5. PROGRAMME OUTCOMES (POs)

Programme Outcomes for the Under Graduate Degree Programmes of the University are articulated as under.

After the successful completion of Undergraduate Programme from the University, the learner

should be able to ...

PO1: Comprehend the knowledge acquired and communicate the same to others

PO2: Analyze and compare the factual data / situation to comprehend and to critically evaluate to find solution to the problem ahead

PO3: Apply theories and philosophies learned in solving the problem in scientific manner

PO4: Think reflectively on the earlier activities and attempt for self-directed lifelong learning process

PO5: Understand multicultural existence and identify the means to prolong moral/ethical values in personal and professional life

PO6: Expose the learner to the digital technology to learn through multiple sources

PO7: Train the learner to be a responsible player in teams and impart leadership qualities in them.

6. PROGRAMME SPECIFIC OUTCOMES (PSOs):

PSO 1: Foundational Business & Financial Literacy

Understand the fundamental concepts, principles, and regulatory frameworks of accounting, business economics, corporate law, and business studies necessary for core organizational functions.

PSO 2: Core Logistics & Supply Chain Application

Apply foundational and operational concepts of warehousing, materials handling, fleet distribution, air cargo, and ocean freight logistics to streamline supply chain operations in global and domestic trade contexts.

PSO 3: Analytical & Quantitative Problem Solving

Analyze complex business data using operational research methods, inventory control techniques, business statistics, and cost-management accounting to optimize resource allocation and logistical performance.

PSO 4: Technological Integration & Digital Tools

Utilize modern IT applications, computerized accounting systems, logistics information systems (LIS), digital banking tools, and spreadsheet models to automate and enhance business and supply chain decision-making.

PSO 5: Regulatory Compliance & Trade Operations

Evaluate procedures related to customs clearance, export-import documentation, Goods and Services Tax (GST), and international trade laws to ensure legal compliance and risk mitigation in logistics and corporate operations.

PSO 6: Experiential Learning & Professional Practice

Evaluate real-world industry practices and synthesize academic knowledge through hands-on internship exposure in logistics organizations, research methodologies, and project-based field investigations.

PSO 7: Strategic Management & Entrepreneurial Capability

Formulate integrated strategic plans combining financial management, total quality management (TQM), human resource principles, and new venture development to drive innovation and sustainable business growth.

7. PROGRAMME DETAILS

- **Eligibility Criteria** : Passed +2 with Commerce and Accountancy Subjects. Besides the regulations are to be imposed by the Government of Tamilnadu then and there...
- **Medium of Instruction** : English
- **Duration of the Programme** : Three Years

8. EXAMINATION SCHEME

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examinations	75 Marks
Total		100 Marks
Project Evaluation:	Internal	50 Marks
	External	50 Marks
	Total	100 Marks
Practical Examination:	Internal	50 Marks
	External	50 Marks
	Total	100 Marks

9. QUESTION PAPER PATTERN

- Part A – Ten Multiple choice questions – 10 Marks
Part B – Five Short answer questions (either OR type) – 25 Marks
Part C – Five Essay type questions (either OR type) – 40 Marks

For UG programme: Lower Order Thinking (K1, K2, & K3) – 60 % in each part
Higher Order Thinking (K4, K5, & K6) – 40 % in each part

10. MODEL QUESTION PAPER

MANONMANIAMSUNDARANAR UNIVERSITY TIRUNELVELI - 12 B.Com Degree Examination (For those who joined in July 2026 onwards) Time: 3 Hours Principles of Marketing Max. 75 Marks		
	Part -A 10 X 1 = 10 marks Answer All the Questions	
1	The marketing strategy that targets a very specific, narrowly defined, and specialized market segment? a) Mass Marketing b) Niche Marketing c) Geographic Segmentation d) Behavioural Segmentation	K1
2	Segmenting a market based on "benefits sought" or "brand loyalty" falls under which category? a) Demographic Segmentation b) Psychographic Segmentation c) Geographic Segmentation d) Behavioural Segmentation	K1
3	Which psychological concept describes the post-purchase anxiety or regret a consumer feels after making a difficult buying choice? a) Need Recognition b) Cognitive Dissonance c) Motivation Drive d) Alternative Evaluation	K2
4	According to Sigmund Freud's Theory of Motivation, consumer buying choices are primarily influenced by what? a) Conscious economic calculations b) Subconscious, hidden psychological motives c) A rigid hierarchy of physical needs d) Social status and peer pressure alone	K2
5	In which stage of the Product Life Cycle (PLC) do sales growth numbers peak and begin to slow down due to market saturation? a) Introduction b) Growth c) Maturity d) Decline	K1
6	What pricing strategy involves setting a high initial price for a new, innovative product to target buyers who are least price-sensitive? a) Market-Penetration Pricing b) Cost-Plus Pricing c) Market-Skimming Pricing d) Competitive Pricing	K1
7	Which promotional mix element relies on two-way, personal, and interactive communication to sell complex or industrial goods? a) Mass Advertising b) Sales Promotion c) Public Relations d) Personal Selling	K2
8	What is a primary advantage of digital media advertising over traditional media advertising? a) Lower total production costs for every campaign	K1

	b) Two-way interaction and real-time tracking of consumer data c) Complete avoidance of visual graphics d) A guaranteed reach to 100% of the population	
9	What is the primary role of a Marketing Information System (MIS)? a) To manage the physical assembly line of products b) To gather, analyze, and distribute timely c) To enforce legal regulations and penalize competitors d) To automate online retail sales without human input	K1
10	What type of software system is designed to collect, store, and analyze customer interaction history to build long-term buyer relationships? a) E-tailing b) MIS (Marketing Information System) c) CRM (Customer Relationship Management) d) M-marketing	K3
Part-B 5 X 5 = 25 marks		
11	a) Explain the core functions of marketing and discuss how the conceptualization of marketing has evolved over time. (OR) b) Describe the criteria required for a market segment to be considered effective and viable.	K2
12	a) Discuss the Consumer Buying Decision Process. How can marketers actively manage and minimize post-purchase cognitive dissonance? (OR) b) Discuss about Sigmund Freud's Theory of Motivation with general consumer behavioral frameworks, with subconscious drives are leveraged in modern brand positioning.	K5
13	a) Walk through the entire New Product Development (NPD) process from idea generation to commercialization. (OR) b) Evaluate the strategic objectives of pricing. Compare and contrast Market-Skimming pricing strategies with Market-Penetration pricing strategies under different market conditions.	K5
14	a) Outline the steps involved in the Consumer Buying Decision Process, briefly detailing what occurs at each stage. (OR) b) Explain Sigmund Freud's Theory of Motivation and discuss its relevance to understanding consumer buying behaviour.	K3
15	a) Illustrate and explain the different stages of the Product Life Cycle (PLC), highlighting the sales and profit trends in each stage. (OR) b) Discuss the internal and external factors that influence a company's pricing decisions.	K3
Part-C 5 X 8 = 40 marks		
16	a) Define marketing. Explain how the concept of "Niche Marketing" creates a competitive advantage for new enterprises. (OR) b) Critically analyze the four major bases of market segmentation. Provide real-world examples of how a brand might combine these bases to target an audience.	K6
17	a) Distinguish between Traditional Media and Digital Media advertising,	K4

	highlighting the advantages and disadvantages of each. (OR) b) Explain the different channels of distribution available for consumer goods, detailing the roles of various channel members.	
18	a) What is a Marketing Information System (MIS)? Explain its primary components and its importance to modern marketing managers. (OR) b) Discuss the concepts and utility of Customer Relationship Management (CRM) and E-tailing in the current retail environment.	K3
19	a) Discuss the core elements of the promotion mix. Evaluate the structural shift from Traditional Media to Digital Media advertising. (OR) b) Examine the various channels of distribution for both consumer goods and industrial goods.	K3
20	a) Explain how a robust MIS collects, processes, and deploys data to help organizations navigate the global market environment and regulatory frameworks. (OR) b) "The modern marketplace relies heavily on digital integration and relationship building" Evaluate.	K5

11. CREDIT DISTRIBUTION

Part	Subjects	No. of Papers	Credits
I	Tamil (3 Credits)	4	12
II	English (3 Credits)	4	12
III	Core Courses and Elective Courses	15 +8	89
IV	Foundation Course	1	2
	Skill Enhancement Courses	4	8
	EVS	1	2
	Value Education	1	2
	Internship/Industrial Visit/ Field Visit	1	2
V	Extension Activity	1	1
	Naan Mudhalvan	5	10
Total Credits			140

12. ENTIRE PROGRAMME STRUCTURE

B.Com Logistic and Supply Chain Management - 2026-27 onwards

Part	Course Code	Title of the Course	T/P	Credits	Hours
FIRST YEAR					
FIRST SEMESTER					
Part I		Language–Tamil	<i>T</i>	3	6
Part II		English	<i>T</i>	3	6
Part III		Core Paper I - Financial Accounting - I	<i>T</i>	5	5
Part III		Core Paper II - Introduction to Logistics	<i>T</i>	5	5
Part III	Any one	Elective I – Business Communication Elective I - Import and Export Documentation Elective I - Business Economics	<i>T</i>	3	4
Part IV	Any one	Skill Enhancement Course SEC–1 Digital Banking / MS Office	<i>T</i> <i>P</i>	2	2
		Foundation Course FC - Fundamentals of Business Studies	<i>T</i>	2	2
		TOTAL		23	30
SECOND SEMESTER					
Part I		Language–Tamil	<i>T</i>	3	6
Part II		English	<i>T</i>	3	4
Part III		Core Paper III - Financial Accounting - II	<i>T</i>	6	6
Part III		Core Paper IV- Principles of Management	<i>T</i>	4	5
Part III	Any one	Elective II- Warehouse Management Elective II -Insurance and Risk Management Elective II–International Trade	<i>T</i>	3	4
Part IV	Any one	Skill Enhance Course SEC– 2 Fundamentals of Customs Procedures / Stock Market Operation / New venture Planning and Development	<i>T</i>	2	3

Part IV	Naan Mudhalvan	Overview of English Communication (Language Proficiency for Employability)	<i>T</i>	2	2
		TOTAL		23	30

SECOND YEAR					
THIRD SEMESTER					
Part I		Language – Tamil	<i>T</i>	3	6
Part II		English	<i>T</i>	3	6
Part III		Core Paper V- Corporate Accounting - I	<i>T</i>	5	5
Part III		Core Paper VI - Warehousing & Materials Handling	<i>T</i>	4	4
Part IV	Any one	Elective III - Digital Tools & IT Applications in Business Elective III - Business Mathematics & Statistics Elective III - Business Law & Legal Compliance	<i>T</i> <i>T</i> <i>T</i>	3	3
Part IV	Any one	Skill Enhance Course SEC– 3 Computerized Accounting System / Clearing and Forwarding in Import and Export	<i>P</i> <i>T</i>	2	2
	Naan Mudhalvan	Goods and Services Tax *	<i>T</i>	2	2
		E.V. S	<i>T</i>	2	2
		TOTAL		24	30

FOURTH SEMESTER					
Part I		Language–Tamil	<i>T</i>	3	6
Part II		English	<i>T</i>	3	6
Part III		Core Paper VII – Corporate Accounting - II	<i>T</i>	5	5
Part III		Core Paper VIII - Logistics Information Systems	<i>T</i>	4	4
Part III	Any one	Elective IV - Research Methodology ** Elective IV – Inventory Control & Management Elective IV- Operations Research	<i>T</i>	3	3
Part IV	Any one	Skill Enhance Course SEC - 4 Fundamental of Fin Tech / Goods and Service Tax Practices	<i>T</i>	2	2
		Value Education	<i>T</i>	2	2

Part IV	Naan Mudhalvan	Working Capital Management *	<i>T</i>	2	2
		TOTAL		24	30

THIRD YEAR					
FIFTH SEMESTER					
Part III		Core Paper IX – Cost Accounting	<i>T</i>	4	5
Part III		Core Paper X- Banking Law and Practice	<i>T</i>	4	5
Part III		Core Paper XI– Shipping & Ocean Freight Logistics	<i>T</i>	4	5
Part III	Any one	Core Paper XII – Air Cargo Logistics Management / Project with viva-voce **	<i>T</i>	3	5
Part III	Any one	Discipline Specific Elective 1/2 - Financial Management /	<i>T</i>	3	4
	Any one	Discipline Specific Elective 3/4 – Human Resource Management / Computer Application in Business	<i>T</i> <i>P</i>	3	4
Part IV	Naan Mudhalvan	Agricultural Economy of India *	<i>T</i>	2	2
		Internship in Logistic Business Orgn. for 30-45 days #	<i>F</i>	2	-
		TOTAL		25	30
SIXTH SEMESTER					
Part III		Core Paper XIII - Supply Chain Management and Analytics	<i>T</i>	4	6
Part III		Core Paper XIV- Management Accounting	<i>T</i>	4	6
Part III		Core Paper XV - Fleet & Distribution Operations Management	<i>T</i>	4	6
Part III	Any one	Discipline Specific Elective – Port Operations & Terminal Management / &&&&&&	<i>T</i>	3	5
	Any one	Discipline Specific Elective - 7/8- Total Quantity Management / 8/8 -Spread Sheet for Business	<i>T</i> <i>P</i>	3	5
	Naan Mudhalvan	Personal Investment*	<i>T</i>	2	2
Part V		Extension Activity@	<i>F</i>	1	-
		TOTAL		21	30

GRAND TOTAL		140	180
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** A set of Project and Research Methodology should be selected.

It shall be done during the vacation period (End of fourth semester) or After working hours

* Applicable to the students who absent / failed in Naan Mudhalvan Exam (Alternative Paper).

@ It includes NSS, NCC, YRC, Sports etc..

T indicates end semester **Theory** exam,

P indicates end semester **Practical** exam paper,

F indicates **Field work**.

13. COURSES – PSOs MAPPING

Title of the Course	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	Total Score
Financial Accounting - I	3	2	2	2	2	2	2	15
Introduction to Logistics	2	3	2	2	2	2	2	15
Business Communication	2	1	2	3	1	1	2	12
Import and Export Documentation	2	3	3	2	2	2	2	16
Business Economics	2	1	3	1	1	3	3	14
Financial Accounting - II	3	-	2	2	1	1	1	10
Principles of Management	1	-	2	2	1	2	2	10
Warehouse Management	1	1	2	3	1	1	3	12
Insurance and Risk Mgt.	1	1	3	3	1	1	2	12
International Trade	1	1	3	2	1	2	3	13
-								
Total Score of all Courses contributing to PSO								

14. DETAILED SYLLABUS

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100

CO	Course Outcomes
CO 1	Conceptual Foundation (K1 - Remember & K2 - Understand) Define and explain the fundamental accounting concepts, conventions, and the double-entry system, including the classification of errors and the necessity of Bank Reconciliation Statements.
CO 2	Technical Application (K3 - Apply) Apply accounting procedures to record transactions in journals and ledgers, prepare subsidiary books, and calculate depreciation

	using various methods such as Straight Line and Diminishing Balance.
CO 3	Analytical Accounting (K4 - Analyse) Analyse financial data from incomplete records (Single Entry) and complex transactions involving Bills of Exchange, Royalties, and Insurance Claims to determine accurate profit/loss and claim amounts.
CO 4	Financial Synthesis and Evaluation (K5 - Evaluate & K6 - Create) Evaluate the financial health of a sole trading concern by synthesizing trial balance data and adjustments to construct the final Trading, Profit & Loss Account and Balance Sheet.

Unit	Contents	No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books - Trial Balance - Classification of Errors – Bank Reconciliation Statement - Need and Preparation.	15
II	Final Accounts Final Accounts of Sole Trading Concern - Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.	15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	15

V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	15
TOTAL		75
THEORY - 20% & PROBLEM - 80%		

Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.

2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S. Chand and Sons, New Delhi.
4.	Radha swamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S. Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING OF COURSE OUTCOMES AND ROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	1	2	1	1	2	3	1	1	2	1	1	1
CO2	3	2	1	2	2	2	2	3	2	1	1	3	2	1
CO3	3	3	2	1	2	2	3	3	2	2	2	2	2	2
CO4	3	3	3	2	2	3	3	3	2	3	2	2	2	2
TOTAL	12	9	7	7	7	8	10	12	7	7	7	8	7	6

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
CORE – II: INTRODUCTION TO LOGISTICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Course Outcomes									

CO1	Define the fundamental concepts, history, and evolution of logistics management, and explain its strategic interface with marketing and retail operations.
CO2	Apply integrated logistics management frameworks and process models to achieve operational efficiency and competitive advantage in business scenarios.
CO3	Analyze the strategic role of third-party (3PL) and fourth-party (4PL) outsourcing logistics providers and evaluate various lean and agile logistics strategies.
CO4	Assess the impact of logistical packaging and order cycle systems on customer service quality, and design integrated logistics strategies for effective distribution channels.

Unit	Contents	No. of Hours
I	Logistics-Definition-HistoryandEvolution-Objectives-Elements-activities importance- The work of logistics-Logistics interface with marketing-retails logistics- Emerging concept in logistics.	15
II	Logistics Management-Definition-Achievement of competitive advantage Through logistics Framework-Role of Logistics Management-Integrated Logistics Management- Evolution of the oncept- model - process-activities.	15
III	Outsourcing logistics-reasons-Third party logistics provider-Fourth party Logistics providers (4pl) – Stages -Role of logistics providers.	15
IV	Logistics Strategy-Strategic role of logistics-Definition-role of logistics managers in strategic decisions-Strategy options, lean strategy, Agile Strategies & Other strategies Designing & implementing logistical strategy.	15

V	Quality customer service & integrated logistics-customer service-importance elements-the order cycle system-distribution channels-Functions Performed-Types designing- Logistical packaging	15
	Total	75
Textbooks		
1	DavidB.Grant, CheeYewWong, Sustainable Logistics and Supply Chain Management: Principles and Practices for Sustainable Operations and Management	
2	Kindle Edition Fundamentals of Logistics Management (The Irwin/Mcgraw - Hill Series in Marketing), Douglas Lambert, James R Stock, Lisa M.Ellram, Mc Grawhill / Irwin, FirstEdition,1998.VinodV. Sople (2009)	
Reference Books		

1	Fundamentals of Logistics Management (The Irwin/McGraw-Hill Series in Marketing), Douglas Lambert, James R Stock, Lisa M. Ellram, McGraw-Hill/Irwin, First Edition, 1998. Vinod V. Sople (2009)
2	Logistic Management (2 nd Edn.) Pearson Limited., .David J. Bloomberg, Stephen LeMay& :Logistics, Prentice-Hall of India Pvt Joe B. Hanna Ltd. ,New Delhi, 2003. Donald J. Bowersox & DavidJ.Closs
3	Logistical Management, Tata Mc Graw Hill Publishing Co. Ltd, New Delhi, 2004 Satish C. Ailawadi & Rakesh Singh
4	Logistics Management, Prentice- Hall of India Pvt Ltd.,New Delhi, 2005 Donald Waters : Logistics. Palgrave Macmillan, New York, 2004Krishnaveni Muthiah:
5	Logistics Management & World Sea borne Trade, Himalaya Publishing House, Mumbai,1999

**MAPPING OF COURSE OUTCOMES AND ROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	1	1	-	2	1	3	3	1	1	1	1	1
CO2	2	2	3	2	-	1	2	2	3	2	2	1	2	2
CO3	1	3	3	2	1	1	2	1	3	3	1	2	2	3
CO4	2	3	2	2	1	2	2	1	3	2	3	2	2	3
TOTAL	8	9	9	7	2	6	7	7	12	8	7	6	7	9

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS COMMUNICATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Course Outcomes									
CO1	Describe the fundamental concepts of business communication and explain the structural elements of business letters, banking/insurance correspondence, and secretarial duties.								
CO2	Apply appropriate communication techniques and formal layouts to generate trade enquiries, insurance claims, and company secretarial documents in various business scenarios.								
CO3	Analyse various barriers to communication and examine the differences between								

	types of insurance, agency correspondence, and report structures to determine the most effective communication strategy.	
CO4	Evaluate the effectiveness of different interview techniques and create professional artefacts including formal reports, comprehensive resumes, and digital profiles for career advancement.	
Unit	Contents	Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout.	12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars.	12
III	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence.	12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing.	12
V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile.	12
	TOTAL	60

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

2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- New Delhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

**MAPPING OF COURSE OUTCOMES AND PROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	3	1	-	1	2	2	1	1	3	-	1	2
CO2	3	2	3	2	2	2	2	2	2	2	3	2	1	2
CO3	2	3	3	2	-	1	2	1	1	2	3	-	2	3
CO4	2	3	3	3	3	2	3	1	-	2	2	3	1	3
TOTAL	10	9	12	8	5	6	9	6	4	7	11	5	5	10

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - I
ELECTIVE - I: IMPORT AND EXPORT DOCUMENTATION

Sub. Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Course Outcomes									
CO1	Recall and Explain fundamental export-import concepts, registration formalities (IEC, RCMC), import-export documentation, and regulatory frameworks including DGFT, FEMA, and UCP600.								
CO2	Apply export-import procedures, documentation requirements, INCOTERMS, and payment methods (such as Letters of Credit) to process export orders and handle cargo logistics efficiently.								
CO3	Analyze risk factors, transport options, custom clearance workflows, banking roles, and customs valuation methods under the Harmonized System to streamline international trade transactions.								
CO4	Evaluate and Formulate comprehensive strategic decisions for global sourcing, pre-shipment inspections, and international marketing campaigns to design compliant, competitive export-import operations.								

Unit	Contents	Hours
I	Introduction to Exports and Imports: Meaning and Definition of Export & Import – Classification – Strategy and Preparation for Export Marketing–Export Marketing Organizations –Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets –Methods of Exporting–Pricing Quotations –Payment Terms – Letter of Credit - Liberalization of Imports – Negative List for Imports – Categories of Importers–Special Schemes for Importers.	12
II	Export Import Documentation: Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin –Consular Invoice –Mate’s Receipt– Bill of Lading–GR Form – Certification – Procedure for obtaining Certification – Types of Marine Insurance Policies –Import Documents –Transport Documents – Bill to Entry– Certificate of Inspection–Certificate of Measurements –Freight Declaration.	12
III	Export-Import Procedure: Export Procedure & Documentation for export and import - Requirement and Framework of Documentation (aspects including DGFT requirements) - ADS (Aligned documentation system)-Principal documents used in Export Procedure - Auxiliary documents used in Export Procedure - Important documents used in Import Procedure - Important terms used in Export & Import - Processing an Export Order - Negotiation of Documents – EDI (Electronic data Interchange)-Role of banking an Export-Import Transaction	12
IV	INCO Terms and other procedures: INCO Terms-Responsibilities and Liabilities of Shipper –Carrier-Custodian etc., terms and Conditions of Carriage - Packing – marking – labelling - pre-shipment inspections - FERA & FEMA Legal & Commercial aspects of UCP600 (Uniform Customs and practice for documentary credits)	12
V	Export- Import Strategies & Practices And Export Marketing: Customs Clearance of Import & Export Cargo Export Strategy Formulation Import Strategy (Sourcing Strategy) Clearance of Import Cargo Clearance of Export Cargo Customs Valuation The Harmonized System Carnets.	12
TOTAL		60
Textbooks		
1	Hand book of Import-Export Procedures–Ministry of Commerce, Government of India, New Delhi	
2	Export: What,Where and How, Paras Ram, Anupam Publishers, Delhi	
3	Exports–Do it Yourself, Mahajan M.I., Snow White Publications, New Delhi	
4	Import–Do it Yourself, M.I. Mahajan, Snow White Publications, New Delhi	
5	Export Marketing, TAS Balagopal, Himalaya Publishing House	
6	Rakesh Mohan Joshi, International Business, Oxford Publication.	
7	E.Johnson, Export/Import Procedures And Documentation (Export/Import Procedures & Documentation)	

**MAPPING OF COURSE OUTCOMES AND PROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	2	1	1	2	2	1	3	2	1	2	3	1	1
CO2	3	3	3	2	1	2	2	2	3	2	3	3	2	2
CO3	2	3	3	2	2	3	2	2	3	3	3	3	2	2
CO4	3	3	3	3	2	2	3	2	3	3	2	3	3	3
TOTAL	11	11	10	8	7	9	8	9	11	9	10	12	8	8

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Course Outcomes									
CO1	Describe and explain the fundamental theories of economics, including wealth/welfare/scarcity views, law of demand and supply, concepts of utility, production functions, and the characteristics of various market structures.								
CO2	Apply economic principles such as the discounting principle, elasticity of demand, and the law of diminishing marginal utility to solve business problems, calculate consumer/producer equilibrium, and use market models like the "Kinked Demand Curve" to illustrate real-world pricing behavior.								
CO3	Analyze the impact of business cycles (inflation, recession, etc.) on organizational performance and examine the relationships between production laws (Variable Proportions vs. Returns to Scale), cost structures, and price-output determination across different time periods and market environments.								
CO4	Evaluate the effectiveness of different pricing methods and demand forecasting techniques to formulate comprehensive business strategies, optimize production efficiency by mitigating diseconomies of scale, and design pricing policies that maximize economic profit in competitive landscapes.								
Unit	Contents								No. of Hours

I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle: Inflation, Depression, Recession, Recovery, Reflation and Deflation,	12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
III	Consumer Behavior Consumer Behavior – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equilibrium Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen.	12

IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies and Diseconomies – Producer’s equilibrium.	12
V	Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve.	12
	TOTAL	60
Textbooks		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocol, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	

Reference Books	
1	S. Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L. Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.
Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

**MAPPING OF COURSE OUTCOMES AND ROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	2	2	1	-	1	2	1	-	2	1	-	2	2
CO2	3	3	1	-	2	2	2	1	1	3	-	1	3	2
CO3	3	3	2	1	1	2	3	2	1	3	2	1	3	3
CO4	3	3	2	2	2	3	3	2	-	2	1	2	3	3
TOTAL	12	11	7	4	5	8	10	6	2	10	4	4	11	10

3 – Strong, 2- Medium, 1- Low

SEC – 1: DIGITAL BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Describe and Explain Digital Banking Fundamentals and Card Technologies Identify the core features of digital banking products and explain the evolution of bank cards, including

	EMV and NFC technologies, while understanding the basic implications of Non-Performing Assets (NPA) and customer education.
CO2:	Apply Diverse Payment Systems and Settlement Mechanisms Execute and implement various domestic and global payment methods, such as IMPS, AEPS, and RTGS, by applying the appropriate protocols for RuPay security and Cheque Truncation Systems in real-world banking scenarios.
CO3:	Integrate Mobile Banking and Security Protocols in E-Commerce Apply internet and mobile banking features to corporate and individual retail contexts, while utilizing cybersecurity measures, Blockchain technology, and cryptocurrency concepts to safeguard digital transactions against fraud.
CO4:	Analyse Terminal Infrastructure and ATM Network Planning Analyse the operational efficiency of POS terminals, Cloud-based systems, and ATM/CDM networks (Brown vs. White Label) to optimize onsite/offsite deployment and evaluate the effectiveness of surveillance and fraud prevention strategies.

Unit	Contents	No. of Hours
I	Digital Banking Products Digital Banking –Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards – New Technologies- Europay, Master and Visa Card (EMV)-Tap and Go, Near Field Communication (NFC) etc. - Customer Education for Digital Banking Products -Non-Performing-Asset (NPA).	6
II	Payment System Overview of Domestic and Global Payment systems -RuPay and RuPay Secure – Immediate Payment Service (IMPS)–National Unified USSD Platform (NUUP)- National Automated Clearing House (NACH)- Aadhaar Enabled Payment System (AEPS)– Cheque Truncation System (CTS) –Real Time Gross Settlement Systems (RTGS)– National Electronic Fund Transfer (NEFT)- Innovative Banking &Payment Systems.	6
III	Mobile and Internet Banking Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites. Risk Management and Frauds - Cyber Crime - Cyber Security – Block chain Technology-Types - Crypto currency and Bitcoins.	6
IV	Point of Sale Terminals Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design – Cloud based Point of Sale – Cloud Computing-Benefits of POS in Retail Business.	6
V	Automated Teller Machine and Cash Deposit Systems Automated Teller Machine (ATM) – Cash Deposit Machine (CDM) - National Financial Switch (NFS) - Value-Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.	6
	Total	30

Text Books:

1. IIBF, 2019. Digital Banking. Taxmann Publications, New Delhi
2. Gordon E. & Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, New Delhi
3. Ravindra Kumar and Manish Deshpande. 2016 E-Banking. Pacific Books International, 2016.
4. Uppal R.K. 2017 E-Banking: The Indian Experience. Bharti Publications, 2017.

Supplementary Readings:

1. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai.
2. Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
3. Indian Institute of Banking and Finance, 2016, General Bank Management, McMillan, Mumbai
4. Subba Rao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.

Web Reference:

- 1 https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf
- 2 <http://www.himpub.com/documents/Chapter1859.pdf>.

**MAPPING OF COURSE OUTCOMES AND PROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	2	2	1	1	3	1	1	2	2	2	1	1
CO2	3	2	1	1	3	2	3	2	3	3	2	3	2	2
CO3	2	3	2	3	3	2	3	1	2	3	3	3	1	2
CO4	3	3	1	2	2	3	3	1	1	2	2	3	3	3
TOTAL	11	9	6	8	9	8	12	5	7	10	9	11	7	8

3 – Strong, 2- Medium, 1- Low

SEC – 1: MS OFFICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					2	2	50	50 (Internal Examiner)	100

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Describe the fundamental components of the Microsoft Office Suite and identify the basic tools for document formatting, spreadsheet navigation, and presentation setup.
CO2:	Apply advanced formatting techniques, mathematical formulas, and logical functions to solve routine data processing and document styling tasks.
CO3:	Analyse complex datasets using financial and date-time functions in Excel, and examine document structures to implement security features like encryption and Mail Merge.
CO4:	Evaluate the effectiveness of different visual layouts and design comprehensive professional documents, automated spreadsheets, and interactive presentations from scratch.

Unit	Contents	No. of Hours
I	Microsoft Word -I Working with Microsoft Word: Constructing a new document – Revising and Formatting a document – Alter the Page Layout, Watermark - Background and Borders – Headers &Footers – Page Numbering	6
II	Microsoft Word -II Applying Templates - Formulating Tables – Editing tables - Incorporate Word Art, Clip Arts, Smart art& Pictures – Search & Replace – Transferring and Receiving Documents, sharing information to others – Encrypt and Decrypt a document -Mail Merge.	6
III	Microsoft Excel-I Microsoft Excel - create a spreadsheet using Auto fill, setting margin, adding and Removing Rows and Columns, creating and copying formulae, changing column widths and row heights, using Auto format, creating and printing a chart, Page Layout, converting files into a different format, finding total in rows and columns and Mathematical Expression Such as Add, Subtract, Multiply and Divide.	6
IV	Microsoft Excel-II More Advanced Excel Functions: Normal, Page Layout, Page Break View – Employing the Freeze Panes Tool – Employing Financial Functions: PMT, RATE, NPER, PV, FV – Logical Functions: AND, FALSE, IF, NOT, OR,	6

	TRUE–BAHTT EXTT ext. Function –LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.	
V	Microsoft Power Point: Applying the Auto-content wizard to Create and Store a presentation - Design template Creating a Blank presentation – Opening a Previously- made presentation – Adjusting the Background– Choosing the Presentation Layout – Establishing the Presentation Style;	6
	Total	30

List of Practical:

MS-WORD

1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: boldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying line spacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers, finding and replacing words.
2. Prepare an invitation for the college function using text boxes and clipart.
3. Prepare a class time table and perform the following operations: Inserting the table, data entry, alignment of Rows and Columns, inserting and deleting the rows and columns, and Changing of Table Format.
4. Prepare a shareholders' meeting letter for 10 members using mail merge operation.
5. Prepare Bio-Data by using Wizard and Templates.

MS-EXCEL

1. Generate a roster of your class (a minimum of 5 topics) and perform the following activities: Data entry, Grand total, Mean, Result and Ranking through arithmetic and logical functions and sorting.
2. Utilizing the chart wizard, create various charts (line, pie, bar) to show the annual performance of sales, purchase, and profit of the company.
3. Prepare a declaration of Bank customer's account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions.
4. Make an Excel spread sheet to do various financial operations PMT, RATE, NPER, PV, FV.
5. Generate an excel sheet to accomplish numerous texts, value, and date & time functions.

MS-POWERPOINT

1. Construct presentation slides that display the five levels of a company's hierarchy utilizing an organization chart.
2. Create slides for the news headlines of a well-known television network. The presentation ought to include the following transitions: Top to Bottom, Bottom to Top, zoom in and Zoom Out. The presentation should be able to run in custom mode.
3. Create slides for the Seminar/ Lecture Presentation featuring animation and complete the following: Develop multiple slides, alter background color, and incorporate word art to adjust font color.

Text Books:

1. A First Course in computers Based on Windows 8 and MS Office 2013) by Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt. Ltd. New Delhi.
2. Fundamentals of Information Technology & MS Office by Bhullar MS, Ramanpreet Kaur, Edition 2015, Kalyani Publishers Ludhiana
3. Excel 2019–All-in-one by Lokesh Lalwani, Edition 2019, BPB Publications; 1st edition (1 January 2019); BPB Publication
4. Jordan Gold meter 2014 Advanced Excel Essentials Friends of a Press USA

Supplementary Readings:

1. Sterling Libs Fcca 2016 Advanced Excel: How to use V lookup & Index Match function Straight Publications USA
2. Chris Urban 2016 Advanced Excel for Productivity USA
3. Lokesh Lalwani 2019 Excel 2019 All in One; BPB Publication USA
4. . Ritu Arora 2018 Advanced Excel 2016 BPB Publications New Delhi

Web Reference:

- 1 <https://www.klientsolutes.com/list-of-microsoft-word-exercises-for-students/>
- 2 <https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html>
- 3 <https://www.educba.com/text-function-in-excel/>
- 4 <https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf>

Distribution of Marks:**Internal Breakup (50 Marks)**

Lab Record Notebook - 15 Marks

Continuous Lab Performance / Observation - 15 Marks

Model Practical Examination - 15 Marks

Attendance & Discipline - 5 Marks

External Breakup (50 Marks)

Writing Procedure / Steps - 10 Marks

Execution & Technical Accuracy - 25 Marks

External Viva-Voce - 10 Marks

Record Book Endorsement - 5 Marks.

**MAPPING OF COURSE OUTCOMES AND PROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	1	2	-	3	1	1	1	1	1	1	3	1	1
CO2	2	2	2	-	3	1	2	3	2	2	1	3	3	2

CO3	2	3	2	2	3	2	2	3	3	3	2	3	3	3
CO4	2	3	3	-	3	3	2	3	2	3	1	3	2	3
TOTAL	8	9	9	2	12	7	7	10	8	9	5	12	9	9

3 – Strong, 2- Medium, 1- Low

**FOUNDATION COURSE (OR) BRIDGE COURSE
FUNDAMENTALS OF BUSINESS STUDIES**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

Course Outcomes	
CO1	Describe the fundamental concepts of commerce, bookkeeping, and marketing, and explain the principles of the barter system and accounting types.
CO 2	Apply double-entry accounting rules to classify accounts and calculate tax liabilities or product pricing based on established legal and market standards.
CO 3	Analyse the relationship between accounting and auditing, and examine the hindrances to trade and the effectiveness of various advertising media.
CO4	Evaluate the residential status and tax slabs for filing returns, and formulate a comprehensive entrepreneurial profile or audit plan based on business characteristics.

Unit	Contents	No. of Hours
I	Commerce-Introduction: Definition of Commerce -Importance of Commerce - Meaning of barter system – business – industry – trade - hindrances of trade - branches of Commerce.	6
II	Accounting-Introduction: Book-Keeping-Meaning -Definition –Objectives; Accounting - Meaning – Definition - Objectives, Importance, Advantages and Limitations; Methods of Accounting - Single Entry and Double Entry - Meaning of Debit and Credit - Types of Accounts and its rules - Personal Accounts- Real Accounts - Nominal Accounts.	6
III	Marketing & Advertising: Marketing- Meaning, Definition - Functions of Marketing - Meaning of Consumer - Standardization and Grading - Pricing –Kinds of Pricing - AGMARK - ISI - Advertising: Meaning, Characteristics, Kinds of Advertising, Advertising Media, Kinds of media.	6

IV	Auditing & Entrepreneurial Development: Auditing - meaning, definition - Features of Auditing; Investigation - Distinction between Accounting & Auditing - Basic Principles of Audit - Classification of Audit; Entrepreneurial Development - Characteristics of an entrepreneur - Functions of an entrepreneur -Types of an entrepreneur.	6
V	Income Tax Law and Practice: Tax history-Types - Various Terms in Tax - Exempted Income U/S 10 - Canons of Taxation - Income Tax Authority and Administration - Residential Status - Slab Rate - Filing of Returns.	6
	Total	30

***Note: For FC consider only Meaning and Characteristics of each of the items and it does not cover problem aspects.**

Text Books:

1. L.M. Prasad, Principles of Management, 2022 S. Chand & Sons Co. Ltd, New Delhi.
2. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6. T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

**MAPPING OF COURSE OUTCOMES AND ROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	2	-	-	1	2	3	2	1	2	1	2	1
CO2	3	3	1	2	2	2	2	3	3	3	1	3	2	1
CO3	3	3	3	2	1	2	2	2	2	2	3	2	3	3
CO4	3	3	2	3	1	3	3	2	3	2	2	2	2	2
TOTAL	12	10	8	7	4	8	9	10	10	8	8	8	9	7

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II
CORE – III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				6	6	25	75	100
Course Outcomes									
CO1	Identify and explain the fundamental concepts of Hire Purchase, Branch accounting, and the regulatory framework of Indian Accounting Standards (Ind AS) and IFRS.								
CO2	Apply accounting procedures to record transactions for Hire Purchase agreements, calculate interest, and maintain various types of Branch accounts (Debtors and Stock & Debtors systems).								
CO3	Analyze the financial impact of changes in partnership structure, specifically examining goodwill treatment and profit-sharing during the admission, retirement, or death of a partner.								
CO4	Evaluate the insolvency status of partners using the Garner vs. Murray rule and construct comprehensive dissolution accounts and piecemeal distribution schedules for firm liquidation.								
Unit	Contents							No. of Hours	
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit							18	
II	Branch Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded).							18	
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.							18	
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution.							18	

V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India. Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		
Textbooks		
1	Radha swamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian, Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S. Chand and sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1	
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting	
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html	

**MAPPING OF COURSE OUTCOMES AND PROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	2	1	2	-	1	3	3	-	1	1	-	-	-
CO2	3	3	2	-	1	-	2	3	-	2	-	2	2	-

CO3	3	3	2	1	-	-	1	3	-	2	2	-	-	1
CO4	3	3	1	3	-	2	1	3	-	1	3	-	-	1
TOTAL	12	11	6	6	1	3	7	12	0	6	6	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

CORE PAPER IV –PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Course Outcomes									

CO1	Recall and explain the fundamental concepts of management (K1 & K2): Define and describe the core principles of management, including its nature, scope, levels, and the distinction between management and administration. Understanding the evolution of management thoughts from key theorists like Taylor, Fayol, Drucker, and Mayo, and basic meaning and functions of planning, organizing, staffing, directing, and controlling.	
CO2	Apply management tools, techniques, and processes (K3): Implement management processes such as the planning cycle, Management by Objective (MBO), and the systematic steps involved in decision-making and forecasting. Apply staffing procedures, including modern recruitment methods, selection tests, and training types to meet organizational needs.	
CO3	Analyze organizational structures and behavioural dynamics (K4): Examine and differentiate between various organizational structures, such as formal and informal organizations, and analyse the impacts of centralization, decentralization, and departmentalization. This involves breaking down the complexities of leadership styles, motivation theories, and communication barriers to determine their effect on workforce supervision and coordination.	
CO4	Evaluate the effectiveness of management systems and contemporary trends (K5): Critically assess performance appraisal methods, such as the 360-degree appraisal, and the impact of modern work arrangements like "Work from Home". Judge the efficacy of controlling techniques, including Management by Exception (MBE), while evaluating the specific challenges and contributions of women leaders in the modern workforce	
Unit	Contents	No. of Hours

I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360-degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	15

V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
Total		75
Textbooks		
1	Gupta. B, -Principles of Management-L.M. Prasad, S. Chand& Sons Co. Ltd, New Delhi.	
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	

3	P.C. Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S. Chand & Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
Reference Books	
1	K Sundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.
4	H. Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	

**MAPPING OF COURSE OUTCOMES AND ROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	1	1	-	2	2	1	-	1	2	-	1	1
CO2	3	3	2	1	3	2	2	1	-	2	2	2	3	2
CO3	2	3	3	2	1	2	2	-	-	1	3	1	2	2
CO4	2	3	2	3	2	2	3	1	-	2	2	2	2	3
TOTAL	10	10	8	7	6	8	9	3	-	6	9	5	8	8

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II
ELECTIVE II- WAREHOUSE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Course Outcomes									
CO1	Describe the core concepts, necessity, and characteristics of ideal warehouses, explaining basic warehouse operations and structural types.								
CO2	Apply Warehouse Management Systems (WMS), location logic, and inventory demand								

	frameworks (dependent/independent demand and DRP) to operational workflows.	
CO3	Analyze core warehouse operations, inventory handling techniques, equipment utilization, and information management systems to identify operational efficiencies.	
CO4	Evaluate strategic warehouse location and value-chain decisions, and design world-class warehousing strategies integrated with modern ICT applications.	
Unit	Contents	No. of Hours
I	Introduction to Warehousing: Concepts – Decision making – Operations – Need for warehousing – Issues affecting warehousing– Various warehousing facilities –Different types of warehouses – Characteristics of ideal warehouses.	12
II	Warehouse Management Systems: Introduction–The necessity of WMS– Logics of determining locations and sequences – Independent demand systems – Uncertainties in material management systems – Dependent demand systems – Distribution resource planning.	12
III	Warehouse and its Operations: Introduction–Objectives-Warehouse Structure-Warehouse Operations – Receiving inventory -Picking inventory-Locating inventory-Organising Inventory -Dispatching inventory-Equipment Used for a Warehouse.	12
IV	Strategic Aspects of Warehousing: Introduction–Objectives-Different Types of Customers in Warehousing-Importance of Warehousing Value Chain -Warehouse Location-Modern Warehouse Operations - World class Warehousing.	12
V	Warehouse information: Introduction–Objectives-Importance of Warehouse Information-Decision Making Using Warehouse Information-ICT Applications in a Warehouse.	12
	TOTAL	60

Text Books	
1	Martin Christopher. Logistics and Supply Chain Management.
2	Pearson RaghuramG .Logistics and Supply Chain Management. Mac Millan
3	Gwynne Richard Warehouse management–Student Study Guide.

**MAPPING OF COURSE OUTCOMES AND ROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	2	1	1	1	-	2	3	1	1	-	-	1
CO2	2	2	3	2	-	2	1	1	3	3	2	1	1	1
CO3	2	3	3	2	-	2	2	1	3	3	2	1	2	2
CO4	2	3	2	3	2	3	2	1	3	2	3	2	2	3
TOTAL	9	9	10	8	3	8	5	5	12	9	8	4	5	7

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II
ELECTIVE II - INSURANCE AND RISK MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Course Outcomes									
LO1	Explain the fundamental principles, characteristics, and types of insurance contracts, including the regulatory framework of the IRDA Act 1999.								
LO2	Apply the principles of risk management and insurance categories (Life and General) to determine appropriate coverage and claim settlement procedures for various scenarios.								
LO3	Analyze the nuances between traditional and unit-linked policies, as well as the diverse risk transfer mechanisms like reinsurance and hedging within the economic landscape.								
LO4	Evaluate the effectiveness of IRDA's prudential norms in protecting policyholders and design a comprehensive corporate or personal risk management strategy.								
Unit	Contents								No. of Hours
I	Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.								12
II	Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance								12

III	General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.	12
IV	Risk Management Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – – Personal Risk Management.	12
V	IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.	12
	TOTAL	60

Textbooks	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
Reference Books	
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.
4	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.
Web Resources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

**MAPPING OF COURSE OUTCOMES AND ROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO 1	PO 2	PO3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO 3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	2	2	-	1	2	1	-	2	3	-	-	1
CO2	3	3	2	1	-	2	2	1	1	3	2	-	1	2
CO3	3	3	1	2	1	2	2	2	-	3	2	1	2	2
CO4	2	3	2	3	2	3	3	1	1	3	3	2	1	3
TOTAL	11	10	7	8	3	8	9	5	2	11	10	3	4	8

3 – Strong, 2- Medium, 1- Low

FIRST YEAR SEMESTER- II
ELECTIVE - II: INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Course Outcomes									
LO1	Recall fundamental terms and describe the basic concepts of international trade, including the distinction between internal and international trade, the components of Balance of Payments, and the functions of global institutions like the IMF and WTO.								
LO2	Apply classical and modern trade theories, such as Absolute Advantage and Heckscher-Ohlin, to solve problems related to factor mobility and analyze how nations determine specialization in a global market.								
LO3	Analyze the causes of disequilibrium in the Balance of Payments and examine the structural relationships between trade agreements (GATS, TRIPS, TRIMS) and national economic growth.								
LO4	Evaluate the impact of international monetary systems and the Marshall-Lerner mechanism on global stability, and propose strategic frameworks for a country to mitigate "Immiserating Growth" while maximizing gains from trade.								
Unit	Contents								No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context								12

II	Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.	12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.	12
IV	International Economic Institutions - International Monetary System - B r e t t o n W o o d s C o n f e r e n c e – I M F - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.	12
V	World Trade Organization (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.	12
TOTAL		60

Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R. Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J. Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	Bimal Jaiswal & Richa Banerjee, Introduction to International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr. T. Aryamala, Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran, International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi

**MAPPING OF COURSE OUTCOMES AND ROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	2	2	-	2	2	1	1	1	3	-	1	2
CO2	3	2	2	3	-	2	2	-	2	1	3	-	-	2
CO3	3	3	2	1	2	3	3	1	1	3	2	2	2	3
CO4	3	3	3	2	2	3	3	1	-	2	2	2	1	3
TOTAL	12	9	9	8	4	10	10	3	4	7	10	4	4	10

3 – Strong, 2- Medium, 1- Low

**Skill Enhance Course SEC– 2
FUNDAMENTALS OF CUSTOMS PROCEDURES**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	3	25	75	100
Course Outcomes									
CO1	Recall and explain the foundational principles, terminology, types of duties, and legislative framework under the Indian Customs Act, 1962.								
CO2	Apply the standard import and export clearance procedures, Risk Management System (RMS), documentation, and ICEGATE processes in practical international trade scenarios.								
CO3	Analyze tariff classifications using the HSN system and evaluate assessable values under Customs Valuation Rules for accurate duty computation.								
CO4	Assess regulatory compliances, warehousing rules, penalties, and future trends, and formulate strategies integrating recent reforms like Faceless Assessment and AEO programs.								
Unit	Contents								Hours
I	Introduction to Customs Procedures - Definition and functions of customs - Role of customs in international trade Key terms: tariff, valuation, duty, drawback Overview of Indian Customs Act, 1962 - Types of customs duties: Basic, Countervailing, Anti-dumping, Safeguard.								9
II	Import and Export Procedures - Steps in import procedure - Steps in export procedure - Role of CHA (Customs House Agent) Customs stations and bonded warehouses Risk Management System (RMS) in clearance.								9

III	Documentation in Customs Bill of Entry - Shipping Bill Bill of Lading / Airway Bill Commercial Invoice and Packing List - Import Export Code (IEC) and related registration EDI and ICEGATE system.	9
IV	Classification and Valuation of Goods - Harmonized System of Nomenclature (HSN) - Tariff classification (Customs Tariff Act) - Methods of valuation under Customs Valuation Rules - Assessable value and duty calculation - WTO and customs valuation.	9
V	Regulations, Compliance, and Penalties - Prohibited and restricted goods - Warehousing, demurrage, and detention - Penalties and appeals under customs law Role of DGFT, CBIC, SEZ customs Recent reforms: Faceless assessment, Turant Customs, AEO (Authorized Economic Operator).	9
	TOTAL	45

Text Books	
1	R.K. Jain. Customs Law Manual Centax, Publications (Taxmann Group).
2	Customs Law and Procedures V.S. Datey Taxmann Publications
3	S. Krishnan. Guide to Customs Procedures, Commercial Law Publishers.
4	Justin Paul & Rajiv Aserkar. Import and Export Management Oxford University Press.
5	Manual on Export and Import Procedures Ministry of Commerce & Industry / DGFT (Government Publication - online PDF also available).
6	Francis Cherunilam . International Trade and Export Management, Himalaya Publishing House.

**MAPPING OF COURSE OUTCOMES AND ROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	2	1	2	1	2	1	3	2	1	2	3	1	1
CO2	2	3	3	2	1	3	2	2	3	2	3	3	2	1
CO3	2	3	3	2	1	2	1	2	2	3	2	3	1	2
CO4	2	3	3	3	2	3	2	2	2	2	3	3	2	3
TOTAL	9	11	10	9	5	10	6	9	9	8	10	12	6	7

3 – Strong, 2- Medium, 1- Low

SEC-2: STOCK MARKET OPERATIONS

Subject Code		L	T	P	S	Credits	Inst. Hours	Marks			
								CIA	External	Total	
						2	3	25	75	100	
Course Outcomes											
CO1:	Describe the fundamental concepts of securities, risk-return trade-offs, and the structural evolution of the Indian securities market.										
CO2:	Illustrate the mechanics of primary market floatation, including book building and pricing, while determining the specific roles of various intermediaries in a new issue.										
CO3:	Examine the secondary market trading mechanics and the impact of SEBI regulations (ICDR and LODR) on investor protection and market transparency.										
CO4:	Evaluate the efficiency of the dematerialization process and formulate a comprehensive strategy for navigating the regulatory and procedural requirements of modern stock trading.										
Unit	Contents									No. of Hours	
I	Introduction Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.									9	
II	Primary Market Primary market Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO&OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SMEIPOs and Listing of Securities.									9	
III	Secondary Market Secondary Market Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet Based Trading and Settlement Procedure; Types of Brokers.									9	
IV	Regulatory Framework Regulatory Framework SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.									9	
V	Dematerialization Demat Trading - Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.									9	
		Total									45

Practical Exercises:

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate
 - a) Procedure of placing buying/selling order.
 - b) Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

Text Books:

1. Gordon, E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi
2. Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J.M. 2001. How The Stock Market Works? New York: Prentie Hall Press. Machiraju, H.
4. Machiraju, H.R. 2019. Merchant Banking. New Delhi, New Age Publishers.

Supplementary Readings:

- a. Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.
 - b. Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
 - c. Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
 - d. Bhole L.M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi
- Note: Latest edition of the books may be used

MAPPING OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	2	1	-	-	1	2	-	-	3	1	-	-	2
CO2	3	2	2	2	1	2	2	1	-	3	2	2	1	2
CO3	3	3	2	3	2	1	3	-	-	3	3	2	1	3

CO4	2	3	2	2	3	2	3	-	-	3	2	3	1	2
TOTAL	11	10	7	7	6	6	10	1	0	12	8	7	3	9

3 – Strong, 2- Medium, 1- Low

SEC-2: NEW VENTURE PLANNING & DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	3	25	75	100

Course Outcomes	
CO1:	Describe the fundamental concepts of entrepreneurship, including idea generation techniques, legal forms of organization, and the various pathways to starting or acquiring a venture.
CO2:	Apply the procedures for intellectual property protection (Patents, Trademarks, Copyrights) and execute the steps required to access various funding sources, including government schemes like Startup India.
CO3:	Analyze market dynamics through geographical, economical, and competitive analysis to identify viable business opportunities and evaluate the criteria used by venture capitalists for funding.
CO4:	Evaluate potential business risks and harvest strategies to design a comprehensive, well-conceived business plan that integrates marketing, operations, management, and financial milestones.

Unit	Contents	Hours
I	Starting New Ventures: Meaning and features. Opportunity identification. The search for new ideas Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.	9
II	Legal Challenges in Setting up Business Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organization and their procedures and compliances.	9

III	Search for Entrepreneurial Capital: The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Start up India, Stand Up India, Make in India, etc.	9
IV	Marketing Aspects of New Ventures Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research Sales Forecasting. Evaluation. Pricing Decision.	9
V	Business Plan Preparation for New Ventures: Business Plan - Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.	9
	Total	45

Practical Exercises:

The learners are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

Text Books:

1. Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning
2. Barringer, B. R., & Ireland, R.D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
3. Kuratko, D.F., & Rao, T.V. (2012). Entrepreneurship: A South- Asian Perspective. Boston: Cengage Learning
4. Donald F Kuratko and Jeffrey S Hons by 2021 New Venture Management Routledge, USA

Supplementary Readings:

1. Colin Barrow Paul Barrow Robert Brown 2015 The Business Plan Work Book: A Practical Guide to New Venture, Kogan Page Ltd, Great Brittan

2. David Butler 2006 Enterprise Planning and Development Routledge USA
3. David Butler 2014 Business Planning for New Ventures: A Guide to Startup, Routledge USA
4. Robert N Lussier Joel Corman 2014 Entrepreneurial New Venture Skills Routledge USA

Note: Latest edition of the books may be used.

**MAPPING OF COURSE OUTCOMES AND PROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	1	-	-	2	2	1	-	1	2	-	-	1
CO2	2	2	2	2	1	3	2	-	2	2	3	2	1	2
CO3	2	3	1	1	2	3	2	1	1	3	1	2	2	3
CO4	3	3	3	2	2	3	3	2	2	3	2	2	3	3
TOTAL	10	9	7	5	5	11	9	4	5	9	8	6	6	9

3 – Strong, 2- Medium, 1- Low