

*Regulations 2025
Curriculum and Syllabi
(Approved as per 24th Academic Council -
August 2025)*

**B.Com.(Accounts & Finance)
Honours / Honours with Research**



REGULATIONS 2025

CURRICULUM AND SYLLABI (I & II semesters) (As approved by 24th Academic Council – August 2025)

B.COM. (ACCOUNTS AND FINANCE) HONOURS / HONOURS WITH RESEARCH Learning Outcomes-based Curriculum Framework (LOCF)

VISION AND MISSION OF THE INSTITUTION

VISION

B.S. Abdur Rahman Crescent Institute of Science and Technology aspires to be a leader in Education, Training and Research in multidisciplinary areas of importance and to play a vital role in the Socio-Economic progress of the Country in a sustainable manner.

MISSION

- To blossom into an internationally renowned Institute.
- To empower the youth through quality and value-based education.
- To promote professional leadership and entrepreneurship.
- To achieve excellence in all its endeavours to face global challenges.
- To provide excellent teaching and research ambience.
- To network with global Institutions of Excellence, Business, Industry and Research Organizations.
- To contribute to the knowledge base through scientific enquiry, Applied Research and Innovation.

VISION AND MISSION OF THE DEPARTMENT OF COMMERCE

VISION

To develop a world class centre of excellence in the fields of Business, Commerce and Economics through value-based education, training and research

MISSION

- To impart holistic education using state of the art technology and to give a global perspective through value based education for social transformation
- To inspire and empower the students to become innovative leaders, contribute to the success of organizations and betterment of communities
- To involve in projects leading to high quality research, enhancing training and development opportunities so as to develop a team of competent and qualified entrepreneurs
- To continuously evaluate our performance against suitable benchmarks, develop new programmes, global tie-ups to meet stakeholder's requirement
- To prepare students for higher education in Business, Commerce and Economics
- To inculcate the use of Information and Communication Technology in the teaching learning process

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)**PEO 1 Globally Relevant and Multidisciplinary Curriculum.**

To provide a globally benchmarked, flexible, and multidisciplinary curriculum that equips students with comprehensive knowledge in commerce, business, economics, and allied domains, preparing them for diverse international and national career opportunities.

PEO 2 Core Competency and Conceptual Clarity.

To enable students to gain strong theoretical foundations and domain-specific competencies in accounting, finance, taxation, and business management, fostering academic excellence and professional growth.

PEO 3 Entrepreneurial and Professional Excellence.

To develop entrepreneurial abilities, decision-making skills, and ethical business practices through experiential learning, internships, and active industry-academia collaboration, in line with NEP's vision of skill-based education.

PEO 4 Ethics, Values, and Social Responsibility.

To cultivate socially responsible, ethically driven, and nationally committed graduates who contribute meaningfully to community development and inclusive economic progress.

PEO 5 Digital Fluency and Sustainable Thinking.

To promote digital literacy, data-driven thinking, and an understanding of environmental and business sustainability, empowering students to respond innovatively to global and ecological challenges.

PEO 6 Lifelong Learning and Research Orientation.

To foster a culture of curiosity, continuous learning, and critical inquiry, encouraging students to engage in advanced research, higher studies, and lifelong personal and professional development.

PROGRAMME OUTCOMES (POs)

Students will be able to,

- PO1 Disciplinary Knowledge Application**
Apply in-depth knowledge of core commerce disciplines such as accounting, finance, taxation, business law, and economics to solve real-world business and financial problems.
- PO2 Professional Communication**
Communicate complex business ideas and socio-economic issues clearly and effectively using oral, written, and digital communication tools suited to professional contexts.
- PO3 Critical Business Thinking**
Analyze, interpret, and evaluate business situations logically and critically to make informed, data-driven decisions.
- PO4 Data-Driven Problem Solving**
Use relevant business theories, tools, and analytical methods to identify problems, assess options, and recommend practical, evidence-based solutions.
- PO5 Business Research Proficiency**
Conduct structured and objective research using reliable data sources to analyze business trends, test hypotheses, and present findings in professional formats.
- PO6 Digital Business Competency**
Demonstrate the ability to work with digital tools and software to manage business processes, analyze financial data, and support strategic decision-making in a digital economy.
- PO7 Self-Regulated and Lifelong Learning**
Engage in independent learning and skill development to adapt to evolving business environments and advance personal and professional growth.
- PO8 Ethical, Sustainable, and Social Responsibility**
Identify ethical issues, apply responsible decision-making, and promote inclusive, sustainable business practices that balance economic growth with environmental and societal well-being.

PROGRAMME SPECIFIC OUTCOMES (PSOs)**PSO1 Core Financial and Accounting Competence**

Demonstrate a comprehensive understanding of accounting principles, financial management, taxation, and auditing practices, enabling students to analyze and interpret financial data for effective business decision-making.

PSO2 Applied Analytical and Research Skills

Apply analytical, technological, and research skills through tools like Tally, FinTech applications, and statistical packages to solve real-world business problems and undertake data-driven financial research.

PSO3 Professional, Ethical, and Interdisciplinary Development

Develop professional competence and ethical responsibility to pursue careers in accounting, finance, taxation, investment analysis, and further academic research, with a strong foundation in interdisciplinary and value-based learning.

REGULATIONS – 2025
B.A. / BBA/ B.Com. / BCA / B.Sc. DEGREE PROGRAMMES
(Under Choice Based Credit System)

1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE

In these Regulations, unless the context otherwise requires:

- i) **"Programme"** means B.A. / BBA / BCA / B.Com. / B.Sc. Degree Programmes.
- ii) **"Course"** means theory / practical / laboratory integrated theory / seminar / internship / project and any other subject that is normally studied in a semester like English, Mathematics, Environmental Science, etc.,
- iii) **"Institution"** means B.S. Abdur Rahman Crescent Institute of Science and Technology.
- iv) **"Academic Council"** means the Academic Council, which is the apex body on all academic matters of this Institute.
- v) **"Dean (Academic Affairs)"** means the Dean (Academic Affairs) of the Institution who is responsible for the implementation of relevant rules and regulations for all the academic activities.
- vi) **"Dean (Student Affairs)"** means the Dean (Students Affairs) of the Institution who is responsible for activities related to student welfare, conduct of co-curricular, extra-curricular events and discipline in the campus.
- vii) **"Controller of Examinations"** means the Controller of Examination of the Institution who is responsible for the conduct of examinations and declaration of results.
- viii) **"Dean of the School"** means the Dean of the School of the department concerned.
- ix) **"Head of the Department"** means the Head of the Department concerned.

2.0 ADMISSION REQUIREMENTS

- 2.1** Students for admission to the first semester of the undergraduate degree programme must have passed the Higher Secondary Examination of the 10 +2 curriculum (Academic stream) or any other examination of any authority accepted by this Institution as equivalent thereto.
- 2.2** The other conditions for admission such as marks obtained, number of attempts in the qualifying examination and physical fitness will be as prescribed by the Institution from time to time.

3.0 BRANCHES OF STUDY

- 3.1** The various programmes and their mode of study are as follows:

Degree	Mode of Study
B.A.	Full Time
BBA	
B.Com.	
BCA	
B.Sc.	

3.2 Programmes offered and Specialisation of study

The following are the details of specialization / streams offered in various programmes:

S.No.	Program	Streams / Specialisation of Study
1.	BCA	i. Cloud Technology and Information Security ii. Artificial Intelligence iii. Cyber security iv. Data science
2.	B.Sc.	i. Computer Science ii. Biotechnology iii. Aviation
3.	BBA	i. General
4.	B.Com	i. General ii. Accounts and Finance iii. Professional Accounting

		iv. International Accounting & Finance
5.	B.A.	i. English ii. Islamic Studies iii. Public Policy

3.3 Eligible entry qualifications for admission to programmes

S. No.	Programme	Eligibility Criteria
1	BCA	10+2 (Higher Secondary) with Mathematics as one of the subjects of study or equivalent subject
2	B.Sc. Computer Science	10+2 (Higher Secondary) with Mathematics as one of the subjects of study or equivalent subject
3	B.Sc. Biotechnology	10+2 (Higher Secondary) with Chemistry and Biology as subjects of study
4	B.Sc. Aviation	10+2 (Higher Secondary) with Mathematics and physics as the subjects of study
5	BBA (General)	10+2 (Higher Secondary)
6	B.Com. (General)	10+2 (Higher Secondary) with Commerce / Accountancy / Statistics as subjects of study.
7	B.Com (Accounts and Finance)	
8	B.Com. International Accounting & Finance	
9	B.Com. Professional Accounting	
10	B.A. English	
11	B.A. Islamic Studies	10 +2 (Higher Secondary)
12	B.A. Public Policy	

4.0 STRUCTURE OF THE PROGRAMME

4.1 The curriculum of the UG programmes consists of the following components:

- Core Courses (CC)
- Allied Courses (AC)
- Ability Enhancement Courses (AEC)
- Skill Enhancement Courses (SEC)
- Elective Courses (EC)
- Laboratory Courses (LC)
- Laboratory Integrated Theory Courses (LITC)
- Value added courses
- Mandatory courses (MC)
- Project - PROJ (Project work, seminar, and internship in industry or at appropriate workplace)

4.1.1 Personality and Character Development

All students shall enroll, on admission, in any of the following personality and character development programmes or in departmental societies:

- National Cadet Corps (NCC)
- National Service Scheme (NSS)
- National Sports Organization (NSO)
- Youth Red Cross (YRC)
- Rotaract
- Crescent Indian Society Training Development (ISTD – C)
- Crescent Creative Strokes
- Crescent Technocrats Club

The training activities / events / camp shall normally be organized during the weekends / vacation period.

4.1.2 Online Courses for Credit Transfer

Students are permitted to undergo department approved online courses under SWAYAM up to 40% of credits of courses in a semester excluding project semester (if any) with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. The credits earned through online courses ratified by the respective Board of Studies shall be transferred following the due approval procedures. The online courses can be considered in lieu of core courses and elective

courses.

4.1.3 Value Added Courses

The students are permitted to pursue department approved online courses (excluding courses registered for credit transfer) or courses offered / approved by the department as value added courses.

The details of the value added course viz., syllabus, schedule of classes and the course faculty shall be sent to the Dean (Academic Affairs) for approval. The students may also undergo the value added courses offered by other departments with the consent of the Head of the Department offering the course.

These value added courses shall be specified in the consolidated mark sheet as additional courses pursued by the student over and above the curriculum during the period of study.

4.1.4 Industry Internship

The students shall undergo training for a period as specified in the curriculum during the summer vacation in any industry relevant to the field study.

The students are also permitted to undergo internship at a research organization / eminent academic institution for the period prescribed in the curriculum during the summer vacation, in lieu of Industrial training. In any case, the student shall obtain necessary approval from the Head of the Department / Dean of School and the training has to be taken up at a stretch.

4.1.5 Industrial Visit

The student shall undergo at least one industrial visit every year. The Heads of Departments / Deans of Schools shall ensure the same.

4.2 Each course is normally assigned certain number of credits:

- One credit per lecture period per week
- One credit per tutorial period per week
- One credit for two to three periods and two credits for four periods of laboratory or practical sessions per week
- One credit for two periods of seminar / project work per week
- One credit for two weeks of industrial training or 80 hours per semester.

- 4.3** Each semester curriculum shall normally have a blend of lecture courses, laboratory courses, laboratory integrated theory courses, etc.
- 4.4** For successful completion of the programme, a student must earn a minimum total credit specified in the curriculum of the respective programme of study.
- 4.5** The medium of instruction, examinations and project report shall be English, except B.A. Islamic Studies (Arabic medium) and for courses in languages other than English.

5.0 DURATION OF THE PROGRAMME

- 5.1** A student is expected to complete the programme in 6 semesters but in any case not more than 10 continuous semesters reckoned from the date of first admission.
- 5.2** Each semester shall consist of a minimum of 90 working days including the days of examinations.
- 5.3** The maximum duration for completion of the programme as mentioned in clause 5.1 shall also include period of break of study vide clause 7.1 so that the student may be eligible for the award of the degree.

6.0 REGISTRATION AND ENROLLMENT

- 6.1** The students of first semester shall register and enroll for courses at the time of admission by paying the prescribed fees. For the subsequent semesters registration for the courses shall be done by the student one week before the last working day of the previous semester.

6.2 Change of Elective Course

A student can change an enrolled elective course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.

6.3 Withdrawal from a Course

A student can withdraw from an enrolled course at any time before the first continuous assessment test for genuine reasons, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.

7.0 BREAK OF STUDY FROM PROGRAMME

- 7.1** A student may be allowed / enforced to take a break of study for two

semesters from the programme with the approval of Dean (Academic Affairs) for the following reasons:

7.1.1 Medical or other valid grounds

7.1.2 Award of 'I' grade in all the courses in a semester due to lack of attendance

7.1.3 Debarred due to any act of indiscipline.

7.2 The total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 5.1).

7.3 A student who has availed break of study in the current semester (odd/even) can rejoin only in the subsequent corresponding (odd/even) semester in the next academic year on approval from Dean, Academic affairs.

7.4 During the break of study, the student shall not be allowed to attend any regular classes or participate in any activities of the institution. However he / she shall be permitted to enroll for the 'I' grade courses and appear for the arrear examinations.

8.0 CLASS ADVISOR AND FACULTY ADVISOR

8.1 Class Advisor

A faculty member will be nominated by the Head of the Department / Dean of School as class advisor for the class throughout the period of study.

The class advisor shall be responsible for maintaining the academic, curricular and co-curricular records of students of the class.

8.2 Faculty Advisor

To help the students in planning their courses of study and for general counselling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisors shall guide the students in taking up the elective courses for registration and enrolment in every semester and also offer advice to the students on academic and related personal matters.

9.0 COURSE COMMITTEE

9.1 Each common theory course offered to more than one group of students shall have a "Course Committee" comprising all the course

faculty teaching the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department / Dean (Academic Affairs) depending on whether all the course faculty teaching the common course belong to a single department or from several departments. The course committee shall ensure preparation of a common question paper and scheme of evaluation for the tests and semester end examination.

10.0 CLASS COMMITTEE

A class committee is constituted branch wise and semester wise by the Head of the Department / Dean of the School shall normally comprise of faculty members handling the courses, student representatives and a senior faculty member not handling any courses for that class as chairman.

10.1 The composition of the class committee will be as follows:

- One senior faculty member preferably not handling courses for the concerned semester, appointed as chairman by the Head of the Department.
- All the faculty members handling courses of the semester.
- Six student representatives (male and female) of each class nominated by the Head of the Department in consultation with the relevant faculty advisors.
- All faculty advisors and the class advisors
- Head of the Department - Ex-Officio Member

10.2 The class committee shall meet at least three times during the semester. The first meeting shall be held within two weeks from the date of commencement of classes, in which the components of continuous assessment for various courses and the weightages for each component of assessment shall be decided for the first and second assessment. The second meeting shall be held within a week after the date of first assessment report, to review the students' performance and for follow up action.

10.3 During these two meetings the student members shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process, curriculum, and syllabi,

etc.

- 10.4** The third meeting of the class committee, excluding the student members, shall meet after the semester end examinations to analyse the performance of the students in all the components of assessments and decide their grades in each course. The grades for a common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the course faculty concerned.

11.0 CREDIT LIMIT FOR ENROLLMENT

A student can enroll for a maximum of 38 credits during a semester including Redo / Predo courses.

12.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS

- 12.1** Every theory course shall normally have a total of three assessments during a semester as given below:

Assessments	Course Coverage in Weeks	Duration	Weightage of Marks
Assessment 1	1 to 6	1.5 hours	25%
Assessment 2	7 to 12	1.5 hours	25%
Semester End Examination	Full course	3 hours	50%

12.2 Theory Course

Appearing for semester end theory examination for each course is mandatory and a student shall secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

12.3 Laboratory Course

Every practical course shall have 60% weightage for continuous assessments and 40% for semester end examination. However, a student shall have secured a minimum of 50% marks in the semester end practical examination for the award of pass grade.

12.4 Laboratory integrated theory (LIT) courses

For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100 marks each and consolidated by assigning a weightage of 75% for theory component and 25% for practical component (for a 4 credit LIT course). Grading shall be done for this consolidated mark. Assessment of theory components shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination. The evaluation of practical components shall be through continuous assessment.

Component	Maximum Marks	Weightage for Final Grade	Mode of Assessment
Theory Component	100	75%	CAT1 (25%) + CAT2 (25%) + SEE (50%)
Practical Component	100	25%	Continuous assessment only
Final Grade Basis	Consolidated	100%	75% Theory + 25% Practical
Pass Requirement	-	-	Minimum 40% in Semester-End Theory Exam (SEE)

Note:

1. Proportionate weightage shall be assigned to LIT courses based on their credit value, whether 2 or 3 credits.
 2. In Lab-Integrated Professional Elective courses, the laboratory component shall be assessed by the course faculty.
- 12.5** The components of continuous assessment for theory / practical / laboratory integrated theory courses shall be finalized in the first class committee meeting.
- 12.6 Industry Internship**
In the case of industry internship, the student shall submit a report, which shall be evaluated along with an oral examination by a committee of faculty members constituted by the Head of the Department. The student shall also submit an internship completion certificate issued by the industry / research / academic organisation. The weightage of

marks for industry internship report and viva voce examination shall be 60% and 40% respectively.

12.7 Project Work

In the case of project work, the project shall be carried out individually or as a group activity, involving a maximum of three or four students.

A committee of faculty members, constituted by the Head of the Department / Dean of the School, shall conduct three periodic reviews during the semester to monitor and assess the progress of the project. At the end of the semester, students shall submit a project report, based on which a semester-end oral examination (viva voce) shall be conducted by an external examiner approved by the Controller of Examinations.

The assessment weightage shall be as follows:

- Periodic Reviews – 50%
 - 25% by the Project Guide
 - 25% by the Review Committee
- Project Report – 20%
- Viva Voce Examination – 30%.

12.8 Assessment of seminars and comprehension shall be carried out by a committee of faculty members constituted by the Head of the Department.

12.9 **For the first attempt of the arrear theory examination**, the internal assessment marks scored for a course during first appearance shall be used for grading along with the marks scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination and the internal assessment marks secured during course of study shall become invalid.

In case of laboratory integrated theory courses, after one regular and one arrear appearance, the internal mark of theory component is invalid and full weightage shall be assigned to the marks scored in the semester end examination for theory component. **There shall be no arrear or improvement examination for lab components.**

13.0 SUBSTITUTE EXAMINATIONS

13.1 A student who is absent, for genuine reasons, may be permitted to write a substitute examination for any one of the two continuous assessment

tests of a course by paying the prescribed substitute examination fee. However, permission to take up a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Head of the Department / Dean of the School for that purpose. There is no substitute examination for semester end examination.

- 13.2** A student shall apply for a substitute exam in the prescribed form to the Head of the Department / Dean of the School within a week from the date of assessment test. However, the substitute examination will be conducted only after the last instructional day of the semester.

14.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION

- 14.1** A student shall earn 100% attendance in the scheduled contact hours (such as lectures, tutorials, labs, etc.) for that course. However, a relaxation of up to 25% in attendance may be granted to account for valid reasons such as medical emergencies, participation in co-curricular or extracurricular activities with prior approval, or other genuine circumstances.

If a student's attendance falls below 75% in a particular course, even after considering the permissible relaxation, they will not be allowed to appear for the semester-end examination in that course. Instead, the student will be awarded an "I" grade (Incomplete) for the course.

- 14.2** The faculty member of each course shall cumulate the attendance details for the semester and furnish the names of the students who have not earned the required attendance in the concerned course to the class advisor. The class advisor shall consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of the School. Thereupon, the Dean (Academic Affairs) shall officially notify the names of such students prevented from writing the semester end examination in each course.
- 14.3** If a student's attendance in any course falls between 65% and 75% due to medical reasons (e.g., hospitalization, illness) or participation in institution-approved events, they may be granted exemption from the minimum attendance requirement and allowed to appear for the semester-end exam. The student must submit valid documents to the

class advisor upon rejoining, with approval from the HoD/Dean. Final approval for **condonation** will be granted by the Vice Chancellor based on the Dean (Academic Affairs)'s recommendation.

- 14.4** A student who has obtained an “I” grade in all the courses in a semester is not permitted to move to the next higher semester. Such students shall **repeat** all the courses of the semester in the subsequent academic year.
- 14.5** The student awarded “I” grade, shall enroll and repeat the course when it is offered next. In case of “I” grade in an elective course either the same elective course may be repeated, or a new elective course may be taken with the approval of Head of the Department / Dean of the School.
- 14.6** A student who is awarded “U” grade in a course shall have the option to either write the semester end arrear examination at the end of the subsequent semesters, or to **redo** the course in the evening when the course is offered by the department. Marks scored in the continuous assessment in the redo course shall be considered for grading along with the marks scored in the semester end (redo) examination. If any student obtains “U” grade in the redo course, the marks scored in the continuous assessment test (redo) for that course shall be considered as internal mark for further appearance of arrear examination.
- 14.7** If a student with “U” grade, who **prefers to redo** any particular course, fails to earn the minimum 75% attendance while doing that course, then he / she is not permitted to write the semester end examination and his / her earlier “U” grade and continuous assessment marks shall continue.

15.0 REDO / PRE-DO COURSES

- 15.1** A student can register for a maximum of three redo courses per semester without affecting the regular semester classes, whenever such courses are offered by the concerned department, based on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.
- 15.2** The number of contact hours and the assessment procedure for any redo course shall be the same as regular courses, except there is **no provision for any substitute examination and withdrawal from**

a redo course.

15.3 A student shall be permitted to pre-do a course offered by the concerned department, provided it does not affect the regular semester class schedule. Such permission shall be granted based on the availability of faculty members, the maximum permissible credit limit of the semester, and the student's fulfillment of the necessary prerequisites for the course. The proposal shall be recommended by the Dean of the School and the Head of the Department, and shall require final approval from the Dean (Academic Affairs).

16.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET

16.1 All assessments of a course shall be made on absolute marks basis. The class committee without the student members shall meet to analyse the performance of students in all assessments of a course and award letter grades following the relative grading system. The letter grades and the corresponding grade points are as follows:

Letter Grade	Grade Points
S	10
A	9
B	8
C	7
D	6
E	5
U	0
W	-
I	-
PA	-
FA	-

- "W"**- denotes withdrawal from the course
- "I"** - denotes "Incomplete" ie. inadequate attendance in the course and prevention from appearance of semester end examination
- "U"** - denotes unsuccessful performance in the course.

“**PA**” - denotes the ‘Pass’ of the zero credit courses.

“**FA**” - denotes the ‘Fail’ of the zero credit courses.

16.2 A student who earns a minimum of five grade points (‘E’ grade) in a course is declared to have successfully completed the course. Such a course cannot be **repeated by the student for improvement of grade.**

16.3 Upon awarding grades, the results shall be endorsed by the chairman of the class committee and Head of the Department / Dean of the School. The Controller of Examinations shall further approve and declare the results.

16.4 Within one week from the date of declaration of result, a student can apply for revaluation of his / her semester end theory examination answer scripts of one or more courses, on payment of prescribed fee, through proper application to the Controller of Examinations. Subsequently, the Head of the Department / Dean of the School offered the course shall constitute a revaluation committee consisting of chairman of the class committee as convener, the faculty member of the course and a senior faculty member having expertise in that course as members. The committee shall meet within a week to revalue the answer scripts and submit its report to the Controller of Examinations for consideration and decision.

16.5 After results are declared, grade sheets shall be issued to each student, which contains the following details: a) list of courses enrolled during the semester including redo courses / arrear courses, if any; b) grades scored; c) Grade Point Average (GPA) for the semester and d) Cumulative Grade Point Average (CGPA) of all courses enrolled from the first semester onwards.

GPA is the ratio of the sum of the products of the number of credits of courses registered and the grade points corresponding to the grades scored in those courses, taken for all the courses, to the sum of the number of credits of all the courses in the semester.

If C_i , is the number of credits assigned for the i^{th} course and GP_i is the Grade Point in the i^{th} course,

$$GPA = \frac{\sum_{i=1}^n (C_i)(GP_i)}{\sum_{i=1}^n C_i}$$

Where n = number of courses

The Cumulative Grade Point Average (CGPA) is calculated in a similar manner, considering all the courses enrolled from first semester.

“I”, “W”, “PA” and “FA” grades are excluded for calculating GPA.

“U”, “I”, “W”, “PA” and “FA” grades are excluded for calculating CGPA.

The formula for the conversion of CGPA to equivalent percentage of marks shall be as follows:

Percentage equivalent of marks = CGPA X 10

16.6 After successful completion of the programme, the degree shall be awarded to the students with the following classifications based on CGPA.

Classification	CGPA
First Class with Distinction	8.50 and above and passing all the courses in first appearance and completing the programme within the prescribed period of six semesters.
First Class	6.50 and above, having completed within a period of eight semesters.
Second Class	Others

16.6.1 Eligibility for First Class with Distinction

- A student should not have obtained ‘U’ or ‘I’ grade in any course during his/her study
- A student should have completed the UG programme within the minimum prescribed period of study (except clause 7.1.1)

16.6.2 Eligibility for First Class

- A student should have passed the examination in all the courses not more than two semesters beyond the minimum prescribed period of study (except clause 7.1.1)

16.6.3 The students who do not satisfy clause 16.6.1 and clause 16.6.2

shall be classified as second class.

16.6.4 The CGPA shall be rounded to two decimal places for the purpose of classification. The CGPA shall be considered up to three decimal places for the purpose of comparison of performance of students and ranking.

17.0 SUPPLEMENTARY EXAMINATION

Final year students and passed out students can apply for supplementary examination for a maximum of three courses thus providing an opportunity to complete their degree programme. The students can apply for supplementary examination within three weeks of the declaration of results in the even semester.

18.0 DISCIPLINE

- 18.1** Every student is expected to observe discipline and decorum both inside and outside the campus and not to indulge in any activity which tends to affect the reputation of the Institution.
- 18.2** Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the Head of the Department / Dean of the School concerned shall be referred to a Discipline and Welfare Committee constituted by the Registrar for taking appropriate action.

19.0 MULTI ENTRY – MULTI EXIT (MEME) FRAMEWORK *

In accordance with the provisions of the National Education Policy (NEP) 2020, the programme shall support a Multi Entry – Multi Exit (ME-ME) framework to provide flexibility in the academic pathway of students.

*** At present (AY 2025-26), it is applicable only for BBA (General), B.Com. (General), B. Com (Accounts and Finance), B.Com. International Accounting & Finance, BA (Public Policy) and B.Sc. (Biotechnology)**

19.1 Exit Option:

19.1.1 Credit Requirement for Award of B.A. / BBA/ B.Com. / B.Sc. Degree

To qualify for the award of a B.A. / BBA/ B.Com. / B.Sc. degree (applicable for NEP adopted programmes) from the Institute, a student

must successfully complete the total credit requirements as prescribed in the approved curriculum of the respective programme. The specific credit requirements are determined by the programme curriculum.

19.1.2 Provision for Multiple Exit

In alignment with NEP 2020 guidelines, the Institute provides students enrolled in undergraduate programmes with the option of multiple exits, as per the credit requirements and qualifications at different levels which is given in **section 19.3**.

a. Application for Exit

A student intending to exit must submit a formal written application in the prescribed format at least **eight weeks prior to the scheduled end of the academic year**.

b. Departmental Recommendation

1. Upon receipt of the application, the concerned Department shall evaluate the academic record of the student and recommend the award of a **Certificate, Diploma, Degree, or Honours/Honours with Research** as applicable, based on the credits earned.
2. In the case of arrear courses, the Certificate/Diploma will be conferred only after successful clearance of all pending arrears.

c. Notification of Completion

Once a student has fulfilled the requirements for the award of Certificate/Diploma/Degree/Honours or Honours with Research, the Department shall notify the same to Controller of Examinations for further processing and issuance.

19.1.3 Conditions Governing Exit

1. The multiple exit facility is intended strictly for **genuine and exceptional circumstances**, such as prolonged illness, or securing an employment opportunity necessitating a temporary withdrawal from the programme.
2. Students opting for a temporary exit after the first, second or third year must obtain **prior approval from the Registrar through Dean (Academics)**, based on the recommendation of the respective Head of the Department.

19.1.4 Expectation of Programme Continuity

While the option for multiple exits exists, it is generally expected that

students admitted to a B.A. / BBA/ B.Com. / B.Sc. programme shall pursue their studies continuously until completion of the final degree requirements.

19.2. Entry Option:

Students seeking re-entry into the programme (multi-entry) must submit an application through the proper channel at the beginning of the odd semester. Admission shall be subject to fulfilment of Institutional guidelines, credit mapping, and availability of seats.

19.3. Credit Requirements and Qualifications at Different Levels:

The level of the four years B.A. / BBA/ B.Com. / B.Sc. Programme shall be as per the NEP 2020. As per the guidelines, the number of credits to be earned at each level are as under:

Level	Nomenclature (qualifications within each level)	Credit earned without exit option	Credit earned with exit option
Level – 4.5	Undergraduate Certificate for those who exit after successful completion of first year (two semesters) of the undergraduate programme	40*	44
Level – 5	Undergraduate Diploma for those who exit after successful completion of second year (four semesters) of the undergraduate programme	80*	84
Level – 5.5	Bachelor's Degree for those who exit after successful completion of three years (six semesters) of the four year undergraduate programme	120*	-
Level – 6	Bachelor's Degree with Honours for those who have successfully completed four years (eight	160*	-

	semesters) of the undergraduate programme		
Level – 6	Bachelor’s Degree with Research* for those who have successfully completed four years (eight semesters) of the undergraduate programme	160*	-

* The minimum number of credits that a student must earn (as per the respective curriculum) in order to get the above Certification/ Diploma/ Degree program as per the above levels.

Candidates who meet the minimum CGPA (Cumulative Grade Point Average) of 7.5 till Level 5.5 will be allowed to continue studies in the 4th year of B.A. / BBA/ B.Com. / B.Sc. Programme leading to B.A. / BBA/ B.Com. / B.Sc. (Bachelors’ Degree – Research) – Level 6. Others can either exit after Level 5.5 acquiring the B.A. / BBA/ B.Com. / B.Sc. Degree or can pursue B.A. / BBA/ B.Com. / B.Sc. (Honours / Honours with Research) – Level 6.

20.0 ELIGIBILITY FOR THE AWARD OF DEGREE

20.1 A student shall be declared to be eligible for the award of B.A. / BBA / BCA / B.Com. / B.Sc. degree provided the student has:

- i) Successfully earned the required number of total credits as specified in the curriculum of the programme of study within a maximum period of 10 semesters from the date of admission, including break of study.
- ii) Successfully completed the requirements of the enrolled professional development activity through various institute level clubs or department level membership in societies.
- iii) No dues to the Institution, Library, Hostel, etc.
- iv) No disciplinary action pending against him/her.

20.2 The award of the degree must have been approved by the Institution.

21.0 POWER TO MODIFY

Notwithstanding all that has been stated above, the Academic Council has the right to modify the above regulations from time to time.

**B. S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE AND
TECHNOLOGY****B.COM. (ACCOUNTS AND FINANCE)****HONOURS / HONOURS WITH RESEARCH****CURRICULUM & SYLLABI, REGULATIONS 2025****SEMESTER I**

S. No.	Course Category	Course Code	Course Name	L	T	P	C
1	AEC	ENE 1183	General English - I	3	0	0	3
		LNE 1181	General Tamil – I	3	0	0	3
2	AEC	LNE 1182	German- I	3	0	0	3
		LNE 1183	Arabic - I	3	0	0	3
		LNE 1184	General Hindi - I	3	0	0	3
3	CC	COE 1101	Financial Accounting	3	1	0	4
4	CC	COE 1111	Management Principles	3	1	0	4
5	MDC		Multi-Disciplinary Course - I	2	1	0	3
6	SEC		Skill Enhancement Course - I	0	0	4	2
7	VAC		Value Added Course - I	2	0	0	2
Total							21

SEMESTER II

S. No.	Course Category	Course Code	Course Name	L	T	P	C
1	AEC	ENE 1283	General English - II	3	0	0	3
		LNE 1281	General Tamil – II	3	0	0	3
2	AEC	LNE 1282	German- II	3	0	0	3
		LNE 1283	Modern Communicative Arabic	3	0	0	3
		LNE 1284	General Hindi - II	3	0	0	3
3	CC	COE 1201	Advanced Financial Accounting	3	1	0	4
4	CC		Discipline Specific Course- I	3	1	0	4
5	MDC		Multi-Disciplinary Course - II	3	1	0	4
6	SEC		Skill Enhancement Course- II	0	0	2	1
7	VAC		Value Added Course - II	2	0	0	2
Total							21

SEMESTER III

S. No.	Course Category	Course Code	Course Name	L	T	P	C
1	CC	COE 2101	Corporate Accounting	3	1	0	4
2	CC	COE 2102	Cost Accounting	3	1	0	4
3	CC	COE 2112	Banking Theory and Practices	3	1	0	4
4	DSE		Discipline Specific Course- II	3	1	0	4
5	MDC		Multi-Disciplinary Course- III	2	1	0	3
6	SEC		Skill Enhancement Course- III	0	0	2	1
7	VAC		Value Added Course-III	0	0	2	1
Total							21

SEMESTER IV

S. No.	Course Category	Course Code	Course Name	L	T	P	C
1	CC	COE 2201	Advanced Corporate Accounting	3	1	0	4
2	CC	COE 2202	Financial Management	3	1	0	4
3	CC	COE 2211	Financial Markets and Institutions	3	1	0	4
4	DSE		Discipline Specific Course- III	3	1	0	4
5	SEC		Skill Enhancement Course- IV	0	0	4	2
6	SEC		Skill Enhancement Course -V	0	0	2	1
7	VAC		Value Added Course- IV	0	0	2	1
8	Mandatory		NSS	0	0	0	0
Total							20

SEMESTER V

S. No.	Course Category	Course Code	Course Name	L	T	P	C
1	CC	COE 3101	Income Tax Law and Practice - I	3	1	0	4
2	CC	COE 3102	Management Accounting	3	1	0	4
3	CC	COE 3111	Security Analysis and Portfolio Management	3	1	0	4
4	DSE		Discipline Specific Course- IV	3	0	0	3
5	DSE		Discipline Specific Course -V	3	0	0	3
6	SEC	COE 3104	Summer Internship**	0	0	0	2
Total							20

SEMESTER VI

S. No.	Course Category	Course Code	Course Name	L	T	P	C
1	CC	COE 3201	Income Tax Law and Practice - II	3	1	0	4
2	CC	COE 3204	Goods and Service Tax (GST)	3	1	0	4
3	CC	COE 3211	Audit and Assurance	3	1	0	4
4	DSE		Discipline Specific Course- VI	3	0	0	3
5	DSE		Discipline Specific Course -VII	3	0	0	3
6	PROJ	COE 3205	Mini Project	0	0	4	2
Total							20

SEMESTER VII

S. No.	Course Category	Course Code	Course Name	L	T	P	C
1	CC	COE 4101	Research Methodology	3	1	0	4
2	CC	COE 4103	Research and Publications Ethics	2	0	0	2
3	CC	COE 4104	Statistical Package for Data Analysis	0	0	4	2
4	CC	COE 4111	Fin-Tech and Digital Finance	3	1	0	4
5	DSC		Discipline Specific Course- VIII	3	1	0	4
6	DSC		Discipline Specific Course -IX	3	1	0	4
Total							20

SEMESTER VIII

S. No.	Course Category	Course Code	Course Name	L	T	P	C
1	CC	COE 4211	Sustainability Accounting and Integrated Reporting	3	1	0	4
2	CC	COE 4212	Financial Derivatives	3	1	0	4
3	PROJ	COE 4203	Project Work – I / Optional Course	0	0	12	12
4		COE 4213	Behavioral Finance	3	1	0	4
5		COE 4214	International Finance and Global Markets	3	1	0	4
6		COE 4215	Capstone Project	3	1	0	4
Total							20

Total Credits: 163

Note:

** Students have to undertake the Summer Internship during the end of fourth semester for 30 days. Summer Internship viva will be held during fifth semester and the credit will be awarded in the fifth semester itself.

List of Discipline Specific Course**Discipline Specific Course - I (Semester - II)**

Sl. No	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	COEX 301	Business Legal Framework	3	1	0	4
2	DSE	COEX 302	Fundamentals of Sustainable Development	3	1	0	4
3	DSE	COEX 303	Event Management	3	1	0	4

Discipline Specific Course - II (Semester - III)

Sl. No	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	COEX 311	Marketing Management	3	1	0	4
2	DSE	COEX 312	Financial Analytics	3	1	0	4
3	DSE	COEX 313	People Management	3	1	0	4

Discipline Specific Course - III (Semester - IV)

Sl. No	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	COEX 321	Management of Human Resource	3	1	0	4
2	DSE	COEX 322	E-commerce	3	1	0	4
3	DSE	COEX 323	AI – in Marketing	3	1	0	4

Discipline Specific Course - IV & V (Semester - V)

Sl. No	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	COEX 331	Organizational Behaviour	3	0	0	3
2	DSE	COEX 332	Working Capital Management	3	0	0	3
3	DSE	COEX 333	AI for Investments	3	0	0	3
4	DSE	COEX 334	Services Marketing	3	0	0	3
5	DSE	COEX 335	Basics of Logistics	3	0	0	3

Discipline Specific Course – VI& VII (Semester - VI)

Sl. No	Course Group	Course Code	Course Title	L	T	P	C
.							
1	DSE	COEX 341	Innovation and start up policy	3	0	0	3
2	DSE	COEX 342	Production & Materials Management	3	0	0	3
3	DSE	COEX 343	Business Ethics	3	0	0	3
4	DSE	COEX 344	Rural Marketing	3	0	0	3
5	DSE	COEX 345	Knowledge management	3	0	0	3

Discipline Specific Course – VIII & IX (Semester - VII)

Sl. No	Course Group	Course Code	Course Title	L	T	P	C
.							
1	DSE	COEX 351	Financial Statement Analysis and Reporting	3	1	0	4
2	DSE	COEX 352	Corporate Governance	3	1	0	4
3	DSE	COEX 353	International Business	3	1	0	4
4	DSE	COEX 354	Digital Marketing	3	1	0	4
5	DSE	COEX 355	Export and Import Documentation	3	1	0	4

List of Multi-Disciplinary Courses
Multi Disciplinary Course - I (Semester -I)

Sl. No	Course Group	Course Code	Course Title	L	T	P	C
1	MDC	COEX 81	Business Economics	2	1	0	3
2	MDC	COEX 361	Indian Economy	2	1	0	3
3	MDC	COEX 362	Elements of Insurance	2	1	0	3

Multi Disciplinary Course - II (Semester -II)

Sl. No	Course Group	Course Code	Course Title	L	T	P	C
1	MDC	COEX 91	Business Mathematics and Statistics	3	1	0	4
2	MDC	COEX 371	Universal Human Values - I	3	1	0	4
3	MDC	COEX 372	Fundamentals to Human Rights	3	1	0	4

Multi –Disciplinary Course - III (Semester -III)

Sl. No	Course Group	Course Code	Course Title	L	T	P	C
1	MDC	COEX 381	Environmental Awareness and Practices	3	0	0	3
2	MDC	COEX 382	Consumer Behaviour and Decision-Making	3	0	0	3
3	MDC	COEX 383	Digital Banking	3	0	0	3

List of Skill Enhancement Courses
Skill Enhancement Course - I (Semester -I)

Sl. No	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	COEX 391	MS office for Business Applications	0	0	4	2
2	SEC	COEX 392	Business Models for E- Commerce	0	0	4	2
3	SEC	COEX 393	Public Relations Management	0	0	4	2

Skill Enhancement Course - II (Semester - II)

Sl. No	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	COEX 401	Essential of Business Communication	0	0	2	1
2	SEC	COEX 402	Office management	0	0	2	1
3	SEC	COEX 403	Virtual Digital Assets	0	0	2	1

Skill Enhancement Course -III (Semester - III)

Sl. No	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	COEX 411	Investing in Stock Markets	0	0	2	1
2	SEC	COEX 412	Professional Business Skills	0	0	2	1
3	SEC	COEX 413	Intellectual Property Rights	0	0	2	1

Skill Enhancement Course - IV (Semester - IV)

Sl. No	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	COEX 141	Tally	0	0	4	2
2	SEC	COEX 421	Leadership and Team Development	0	0	4	2
3	SEC	COEX 422	Training and Development	0	0	4	2
4		COEX 423	Python for Business Decision Making	0	0	4	2
5		COEX 424	Management Information System	0	0	4	2
6	SEC Mandatory		Summer Internship	0	0	0	0

List of Value Added Courses
Value Added Course - I (Semester -I)

Sl. No	Course Group	Course Code	Course Title	L	T	P	C
1	VAC	COEX 431	Indian Constitution [§]	2	0	0	2
2	VAC	COEX 432	Work Ethics and Positive Attitude [§]	2	0	0	2
3	VAC	COEX 433	Health and Wellness [§]	2	0	0	2

Value Added Course - II (Semester -II)

Sl. No	Course Group	Course Code	Course Title	L	T	P	C
1	VAC	COEX 441	Value Education [§]	2	0	0	2
2	VAC	COEX 442	Art of Public Speaking [§]	2	0	0	2
3	VAC	COEX 443	Emotional Intelligence [§]	2	0	0	2

Value Added Course - III (Semester -III)

Sl. No	Course Group	Course Code	Course Title	L	T	P	C
1	VAC	COEX 171	Aptitude and Reasoning Ability	0	0	2	1
2	VAC	COEX 451	Yoga Education	0	0	2	1
3	VAC	COEX 452	Sports and Fitness	0	0	2	1

Value Added Course - IV (Semester -IV)

Sl. No	Course Group	Course Code	Course Title	L	T	P	C
1	VAC	COEX 181	Communication Skills	0	0	2	1
2	VAC	COEX 461	Stress Management	0	0	2	1
3	VAC	COEX 462	Business Current Affairs	0	0	2	1

Note:

[§] The course shall have two components of evaluation:

- Continuous Assessment of 60 marks, comprising of assignments /class activities /field trip etc.
- Semester end examination of 40 marks.

SEMESTER – I

ENE 1183	GENERAL ENGLISH - I	L	T	P	C
SDG: 4		3	0	0	3

COURSE OBJECTIVES:

- COB1:** To introduce students to literary texts that foster appreciation of language and culture.
- COB2:** To develop the ability to read and comprehend a variety of genres including poetry, short stories, prose, and drama.
- COB3:** To enhance listening and speaking skills through structured activities and role plays.
- COB4:** To enable learners to write coherent descriptive, narrative, and formal paragraphs and letters.
- COB5:** To build foundational grammar and vocabulary for effective communication.

MODULE I **L: 9**

Poetry: Sarojini Naidu – “Street Cries”

Short story: R.K. Narayan – “Fellow Feeling”

Listening: Sundar Pitchai – “You will prevail”- Listening for Comprehension

Writing: Descriptive Paragraph

Grammar & Vocabulary: i) Articles ii) Adjectives (Degrees of Comparison) iii) Synonyms & Antonyms

MODULE II **L: 10**

Poetry: Thomas Hardy – “Ah, Are You Digging My Grave?”

Prose: I.A.R. Wylie – “The Key to Courage”

Speaking: Introducing oneself and others

Writing: Letter seeking permission to attend conferences

Grammar & Vocabulary: i) Conjunctions ii) Prefixes & Suffixes iii) Synonyms & Antonyms

MODULE III **L: 8**

Short story: Oscar Wilde – “The Model Millionaire”

Prose: Edward de Bono – “Six Thinking Hats” (Excerpt)

Reading: Skimming and Scanning

Writing: Letter of Invitation

Grammar & Vocabulary: i) Tenses ii) Synonyms & Antonyms

MODULE IV **L: 8**

Novella: Ruskin Bond – *A Flight of Pigeons*

Listening: TED Talk: Julian Treasure “How to Speak So That People Want to Listen” –
Guided Note taking

Writing: Hints Development

Grammar & Vocabulary: i) Homonyms ii) Question tags iii) Synonyms & Antonyms

MODULE V

L: 10

One-act play: Fritz Karinthy - *Refund*

Speaking: Role play

Writing: Creative Writing - Story writing

Grammar & Vocabulary: i) Active and Passive Voice ii) Synonyms & Antonyms

L – 45; Total Hours: 45

TEXT BOOKS:

1. Course material by the Department of English

REFERENCES:

1. “Street Cries by Sarojini Naidu.” *Allpoetry.com*, 2023, allpoetry.com/poem/8496447-Street-Cries-by-Sarojini-Naidu. <https://allpoetry.com/poem/8496447-Street-Cries-by-Sarojini-Naidu>
2. https://eruditesdps.wordpress.com/wp-content/uploads/2017/01/malqudi-days-narayan_-r-k_.pdf
3. <https://www.youtube.com/watch?v=UUheH1seQuE>
4. ““Ah, Are You Digging on My Grave.”” *Victorianweb.org*, <https://victorianweb.org/authors/hardy/poems/digging.html>
5. Palanivel, R. (Ed.), *Textures of English*, Foundation Books, New Delhi, 2010.
6. https://www.ama.ac.in/wp-content/uploads/2023/10/ModelMillionLESSON_11.pdf
7. Bond, Ruskin. *A Flight of Pigeons*. Penguin Books, 2002.
8. <https://www.youtube.com/watch?v=elho2S0Zahl>
9. Ansari, Rafeeqe. “The Refund - a Hilarious Literary Play.” *Blogspot.com*, 2015. <https://rafiq-lis.blogspot.com/2013/02/the-refund-hilarious-literary-play.html>

COURSE OUTCOMES:

On completion of the course, the students will be able to

CO1: Interpret and critically appreciate diverse literary works that reflect cultural and social values.

CO2: Demonstrate reading strategies like skimming and scanning to extract general and specific information.

- CO3:** Apply listening & speaking strategies to comprehend and respond to spoken English in academic settings.
- CO4:** Compose structured written documents in academic context.
- CO5:** Demonstrate the use of accurate grammar and context-appropriate vocabulary in both spoken and written communication.

Board of Studies (BoS): 18th BoS of the Department of English held on 04.06.2025

Academic Council: 24th AC held on 26th August 2025

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2
CO1														
CO2														
CO3														
CO4														
CO5														

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Statement: The acquisition of LSRW skills of English language could help students in promoting lifelong learning opportunities.

LNE 1181	பொதுத் தமிழ் - I	L	T	P	C
நோக்கங்கள்	GENERAL TAMIL - I	2	1	0	3
<ul style="list-style-type: none"> சமூக மாற்றச்சிந்தனைகளை உள்ளடக்கிய தற்கால இலக்கியங்களை அறிமுகம் செய்தல் இருபதாம் நூற்றாண்டு மரபுக்கவிதைகளை அறிமுகம் செய்தல் புதுக்கவிதை, சிறுகதை, உரைநடை ஆகிய இலக்கியங்களை நயம் பாராட்டுதல் புதுக்கவிதை மற்றும் சிறுகதையின் தோற்றம் வளர்ச்சி குறித்து எடுத்துரைத்தல் சந்திப் பிழையின்றி எழுத மாணவர்களைப் பயிற்றுவித்தல் கவிதை மற்றும் சிறுகதை எழுத மாணவர்களை ஊக்கப்படுத்துதல் 					
அலகு I	இருபதாம் நூற்றாண்டு மரபுக்கவிதைகள்	8			
கவிமணி தேசிய விநாயகம் பிள்ளை - புத்தரும் ஏழைச்சிறுவனும், பாரதியார் - ஊருக்கு உழைத்திடல் யோகம், பாரதிதாசன் - பெண் கல்வி, கண்ணதாசன் - மனிதரைப் பாட மாட்டேன்.					
அலகு II	புதுக்கவிதைகள்	8			
முடியரசன்-உலகை மாற்றுவோம், அப்துல்காசிம் - விட்டுக்கொடு மரம் வளர்ப்போம், வைரமுத்து-கால வித்தியாசம், நாகாமராசன் -வானவில், மாலதி மைத்ரேயி-ஓணான் கொடி , மு.மேத்தா-செருப்புடன் ஒரு பேட்டி, வெ. இறையன்பு-சருகுகள் சலசலக்கின்றன, ஹைக்கூ					
அலகு III	சிறுகதைகள்	8			
ஜெயகாந்தன் - வாய்ச்சொற்கள் , கல்கி - கேதாரியின் தாயார், புதுமைப்பித்தன் - காலனும் கிழவியும், மௌனி - அழியாச்சுடர், திலகவதி - வதம்					
அலகு IV	மொழிப்பயிற்சி	7			
கலைச்சொல்லாக்கம், பிழைத்திருத்தம் (ஒருமை, ல-ள-ழகர, ர-ற-கர, ண-ந-னகர வேறுபாடுகள்), அயற்சொற்களைதல்.					
அலகு V	இலக்கிய வரலாறு	7			
பாடந்தழுவியது (இருபதாம் நூற்றாண்டு மரபுக் கவிதைகள், புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும், சிறுகதையின் தோற்றமும் வளர்ச்சியும் நாவலின் தோற்றமும் வளர்ச்சியும்)					
அலகு VI	படைப்பிலக்கியம்	7			
கவிதை எழுதுதல், சிறுகதை வரைதல்					
L – 45 ; T – 15 ; TOTAL HOURS – 45					
குறிப்புகள்					
<ol style="list-style-type: none"> பொதுத் தமிழ் - செய்யுள் திரட்டு - தமிழ்த் துறை வெளியீடு தமிழ் இலக்கிய வரலாறு - சோம. இளவரசு சிறுகதைத் தொகுப்பு (கட்டுரைக் களஞ்சியம்) 					
வெளிப்பாடு					
<ul style="list-style-type: none"> மாணவர்கள் சமூக மாற்றச்சிந்தனைகளை அறிந்து கொள்வர் 					

- இருபதாம் நூற்றாண்டு மரபுக்கவிதைகள் குறித்த அறிவினைப் பெறுவர்.
- சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்
- இருபதாம் நூற்றாண்டு தமிழ் இலக்கியத்தின் வரலாறு, வளர்ச்சி, பாடுபொருள் ஆகியவற்றை உணர்ந்து கொள்வர்.
- இருபதாம் நூற்றாண்டு தமிழ் இலக்கியப் படைப்பாளர்களைப் பற்றி அறிந்து கொள்வர்.
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும் பெறுவர்

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1							M	M	M	M		M				
CO2							L	L	L	M		M				
CO3							L	M	L	L		L				
CO4							L	L	M	L		L				
CO5							L	L	L	L		L				
CO6							M	M	M	M		L				

Note: L – Low Correlation

M – Medium Correlation

H – High Correlation

SDG 16 Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

This Course make the students to understand the importance of Strengthening relevant national Institutions, including through international co-operation, for building capacity at all levels, particularly in developing countries, to prevent violence and combat terrorism and crime through the Quranic, Vedic and Biblical literature.

LNE 1182	GERMAN – I	L	T	P	C
SDG: 8		3	0	0	3

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To improve the proficiency of students in German language.

COB2: To create awareness of using vocabulary among students.

COB3: To expose them to correct grammatical forms of the language.

COB4: To empower them for successful communication in the society.

COB5: To understand matters which are of daily usage

COB6: To understand them for describe the people need and their requirements.

MODULE I Guten Tag L:9

Deutsche Alphabet, Begrüßungen und Verabschiedungswörter, Sich vorstellen und Sprechen Über - Name,, Wohnort, Berufe, Hobbys, Länder und Sprachen, Verb Konjugationen, Telefonnummer und E-Mail-Adresse nennen, Sprachen, Bundesländer und Hauptstädte, W-Fragen, Farben, Tage, Monate, Jahreszeiten, Tageszeiten, Zahlen bis ein Hundert.

MODULE II Freunde, Kollegen und Ich. L:9

Personal Pronomen im Nominativ, Konjugation - Regelmäßige Verben und Unregelmäßige Verben ausführlich lernen, Zahlen bis ein Tausend, Satzbau formulieren im Präsens– Aussage Satz, Ja / Nein Frage Satz und W-Frage Satz, Formular ausfüllen, Einfache Übersetzung -Englischer Satz/die Textstelle auf Deutsch..

MODULE III In der Stadt. L:9

Wortschatz lernen-Plätze und Gebäude, Verkehrsmittel, Schulsachen, Technik und Geräte benennen, Adjektiv

-Gegenteile, Nominativ- Bestimmter Artikel *der, die, das*, Unbestimmter Artikel *ein, eine, ein*, Negation *kein, keine, kein*, nach dem Weg fragen und einen Weg beschreiben(Sprechen auch) -links, rechts, geradeaus und die Himmelfrichtungen, Ordinalzahlen lernen, einen Text verstehen und antworten.

MODULE IV Guten Appetit. L:9

Lebensmittel - Über Essen und Getränke sprechen, den Einkauf planen, Über

Preise sprechen, Akkusative Bestimmter Artikel *den, die, das*, Unbestimmter Artikel *einen, eine, ein*, Negation *keinen, keine, kein*, Verben mit Akkusativ, Die Uhrzeit verstehen und anwenden können- Singular und Plural, Texte verstehen und antworten.

MODULE V**Meine Familie****L:9**

Modal Verben – müssen, können, wollen, sollen, möchten, dürfen, mögen, Modal Verb im Satz, Kurze

Alltagsgespräche führen und verstehen, Trennbare Verben, Possessivepronomen im Nominativ – mein, dein, sein

. . ., Über die Familie schreiben und sprechen, Andere vorstellen, Präteritum – sein und haben, Texte verstehen und antworten, Negation- nicht, Einfache Übersetzung -Deutscher Satz/die Textstelle auf Englisch

L – 45; Total Hours: 45**TEXT BOOKS:**

1. Netzwerk Neu Deutsch als Fremdsprache A1
German Edition 2023 by Helen Schmitz Stefanie Dengler, Paul Rusch (Author).
2. Basic German: A Grammar and Workbook (Routledge Grammar Workbooks)
by Heiner Schenke , Anna Miell

PRACTICE BOOK:

1. Menschen: Kursbuch A1
German Edition by Sandra Evans (Author), Angela Pude (Author),

REFERENCES:

1. Tangram aktuell: Kurs- und Arbeitsbuch 1.
1 January 2004 German Edition by Seelmann Kurt (Author).
2. Prima aktiv A1.1 Deutsch für Jugendliche Textbook + Workbook.
by Sabine Jentges (Author), Friederike Jin (Author),

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Show their proficiency in German Language.

CO2: Use appropriate vocabulary in real life contexts.

CO3: Use appropriate grammatical forms while communicating with people.

CO4: Effectively use the language in social and academic contexts.

CO5: Comprehend matters which are of daily usage

CO6: Communicate as per people's need and requirement.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M	H		H	H	H	M	H	M	H				
CO2				H		H	H	H	H	H		H				
CO3				H		H	H	H	H	H		H				
CO4				H		H	H	H		H		H				
CO5				H		H	H	H		H		H				
CO6				H		H	H	H		H		H				

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4 : Quality Education

The substantially improve the relevant skills which develop the confidence in young people, including technical and vocational skills, help for employment, decent work and entrepreneurship.

LNE 1183	ARABIC LANGUAGE	L	T	P	C
SDG 4		3	0	0	3

COURSE OBJECTIVES:

The course aims to teach :

COB1: Arabic alphabets, reading and writing and pronunciation.

COB2: Listening and writing of words related to market, doctor, parts of body, dining.

COB3: Arabic simple sentences using names of animals, birds, singular and plural.

COB4: Listening and writing of Countries" names, singular, dual and plural.

COB5: Arabic sentences using verbs, tenses, numbers and basic grammar

MODULE I INTRODUCTION TO ARABIC READING AND WRITING 9

Introduction to Arabic alphabets - reading from right to left - Listening to audio & video – practice correct pronunciation – Writing join letters from right to left – Introduction to Sun letters and Moon letters – Reading words with harakath (lessons: 1 and 2): (حجرة الدراسة ، حجرة) (2 الدراسة) - introduction to Arabic words in and around the classroom – Writing practice of words

MODULE II INTRODUCTION TO BASIC ARABIC GRAMMAR 9

Reading skill: Vocabulary related to Traffic (الممرور) – Preposition in Arabic (حروف الجر) - Definite and Indefinite words (المعرفة والنكرة) - Vocabulary related to market (Lesson 3) – Adverb of place and time – Gender variation (المذكر والمؤنث) - Demonstrative pronoun (أسماء الإشارة)

MODULE III VOCABULARIES AND SIMPLE SENTENCES 9

Introduction of verbs (lessons: 4 – 6) – Changing the pronouns (الضمائر) - Sentence pattern - Words related to doctor, parts of the body (أعضاء الجسم) – Verbal Sentence (جملة الفعلية) - object in a verbal sentence (المفعول به) - dining, fruits, vegetables and food items (الخضار) - Airport vocabularies (المطار) - family members, household objects (البيت) (الحيوانات و الطيور) - Vocabulary related to names of animals, birds (والأسرة)

MODULE IV GRAMMATICAL SENTENCE FORMATION 9

(lessons: 7 – 12) Home – singular, dual and plural (مفرد مثنى والجمع) - introduction to gender: first person, second person and third person (الضمائر المنفصلة) – interrogatory sentences - arabic

simple sentences – nominal sentence and verbal sentence (الجملة الاسمية والفعلية) - subject and predicate (المبتدأ والخبر) – Congregation of pronouns – Attached pronouns (الضمائر المتصلة)

MODULE V TENSE AND BASIC CONVERSATIONS

9

(أسماء المطبخ والطبخ) – cooking (Lessons: 13 & 14) Words related to kitchen utensils – Introduction to gender in verbs: first person, second person and third person (التذكُّر والتأنث) – singular and plural in verbs – present tense conjugation (تصريف الفعل المضارع) - past tense conjugation (تصريف الفعل الماضي) – possession (الإضافة) - (المحادثة العربيَّة) - verbs and tenses – communication on dining

L - 45; TOTAL HOURS – 45

TEXT BOOK:

1. Al Qirathul Arabiyya Lil Muftadiyeen (UmmulQura University, Makkah), Bukhari Aalim Arabic College, 2005.

REFERENCES:

1. Al Arabiya Lin Nashiyeen (Education Ministry, K.S.A.), Bukhari Aalim Arabic College, 2005.
2. Dr. V. Abdur Raheem, Durus Al Lugathil Arabiyya Li Ghairin NatiqeenBiha, Islamic Foundation Trust, Chennai, 2002.

COURSE OUTCOMES:

At the end of the course, the student is expected to

CO1: vocabulary related to the market, doctor, parts of body, dining.

CO2: Identify Arabic names of animals, birds, singular and plural, interrogatory sentences.

CO3: recognize Arabic alphabets, reading and writing and pronunciation.

CO4: use basic grammar rules, singular, dual and plural.

CO5: form Arabic sentences using verbs, tenses and numbers.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1						L									
CO2							M								
CO3							M								
CO4						L									
CO5							M								

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

This course enables the learners to enhance effective communication in the workplace.

LNE 1184	सामान्य हिन्दी - I	L	T	P	C
	GENERAL HINDI - I	3	0	0	3
उद्देश्य(Objectives):					
<ul style="list-style-type: none"> ➤ छात्रों को हिन्दी भाषा और लिपि का इतिहास की जानकारी देना ➤ हिन्दी साहित्य का ज्ञान को समृद्ध करना ➤ अनुवाद ज्ञान को बढ़ाना और राज भाषा में प्रशिक्षण देना ➤ औपचारिक/अनौपचारिक पत्राचार द्वारा संचार कौशल को समृद्ध करना 					
अच्छे नागरिक बनाना और मानवीय मूल्यों को समझाना					
Module - I					9 hrs
<ul style="list-style-type: none"> ❖ हिन्दी भाषा, लिपि का परिचय ❖ प्रयोजनमूलक हिन्दी शब्द अनुवाद (Functional Words Hindi Translation) (तकनीकी शब्द, वाक्यांश, पद एवं विभागीय नाम) – 50 शब्द ❖ समरूपी भिन्नार्थक शब्द - 20 शब्द ❖ छुट्टी पत्र (Leave Letter) 					
Module - II					9 hrs
<ul style="list-style-type: none"> ❖ हिन्दी साहित्य इतिहास का परिचय ❖ वाक्य अनुवाद (Hindi Sentence Translation) – 20 वाक्य ❖ अपठित गद्यांश (Unseen Passage) ❖ जन्मदिन मनाने के लिए मित्रों को निमंत्रण पत्र 					
Module - III					9 hrs
<ul style="list-style-type: none"> ❖ आधुनिक हिन्दी साहित्य का परिचय ❖ वाच्य (Speech) (कर्तृवाच्य – कर्मवाच्य) - 5 (कर्मवाच्य – कर्तृवाच्य) – 5 ❖ नौकरी के लिए आवेदन पत्र (Application Letter) ❖ उल्लास यात्रा पर जाने के लिए पिताजी से अनुमति पत्र 					
Module - IV					9 hrs
<ul style="list-style-type: none"> ❖ कबीर के दोहे - 5 और रहीम के दोहे – 5 ❖ वाक्य में प्रयोग (Sentence Making) – 20 ❖ संपादक के नाम पर पत्र (Letter to the Editor), कार्यालय आदेश (Office Order) ❖ अनुच्छेद अनुवाद (Paragraph Translation) 					
Module - V					9 hrs
<ul style="list-style-type: none"> ❖ हिन्दी भाषा का कंप्यूटरीय अनुकूलता एवं टंकण (पाठ) ❖ संवाद लेखन (Conversation) – 4, निबंध लेखन (Essay Writing) ❖ अपने भाई/बहन के विवाह में अपने मित्रों को आमंत्रण पत्र 					
		L = 30	P = 15		Total = 45

निर्धारित पाठ्य पुस्तकें: (Book Prescribed / Web link)
<ul style="list-style-type: none"> भाषा विज्ञान, डॉ.भोलानाथ तिवारी, किताब महाल प्रकाशन, नई दिल्ली, 2012 हिन्दी साहित्य का इतिहास, प्रभात प्रकाशन, नई दिल्ली, 2017 <p>Prescribed book * सामान्य हिन्दी – ललित वत्स / रेशमा सुल्तान (Latest)</p> <ul style="list-style-type: none"> कबीर और रहीम के दोहे - (http://kavitakosh.org) MOOC: भाषा प्रद्योगिकी का सामान्य परिचय
परिणाम: (Out Come)
<ul style="list-style-type: none"> छात्र हिन्दी भाषा और लिपि का इतिहास की जानकारी प्राप्त करेंगे। हिन्दी साहित्य का ज्ञान अर्जित करेंगे। अनुवाद एवं राज भाषा में प्रशिक्षित होंगे और तकनीकी व वैज्ञानिक शब्दों के लिए समकक्ष हिंदी शब्द जानेंगे। औपचारिक/अनौपचारिक पत्राचार द्वारा संचार कौशल को समृद्ध करेंगे। अच्छे नागरिक बनेंगे और वे मानवीय मूल्यों को समझेंगे।

Board of Studies (BoS):

5th BoS of the Department of Public
Policy held on 14.08.2025

Academic Council:

24th AC held on 26th August 2025

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5
CO 1	M	M	-	M	M	-	-	L	L	-	M	M	-	-	M	-	-
CO 2	-	-	-	H	-	-	H	L	-	M	-	M	-	-	M	-	-
CO 3	-	M	-	M	H	-	M	L	-	M	-	M	-	-	M	-	-
CO 4		M	-	-	H	-	M	L	-	L	-	M	-	-	M	-	-
CO 5	M	M	-	-	-	-	-	-	-	M	-	M	-	-	M	-	-

Note: L – Low Correlation M- Medium Correlation H – High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

This course enables the learners to enhance effective communication in the workplace.

COE 1101	FINANCIAL ACCOUNTING	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To introduce the basic concepts, principles, and conventions of accounting and the double-entry system.
- COB2:** To enable students to prepare journal, ledger, and trial balance, and understand accounting standards including Ind AS and IFRS.
- COB3:** To train students in preparing various subsidiary books and final accounts of sole proprietors.
- COB4:** To provide knowledge on different methods of depreciation and their application in business scenarios.
- COB5:** To familiarize students with the preparation of Bank Reconciliation Statements and identify reasons for mismatch.

MODULE I	INTRODUCTION TO	L:9	T: 3	P: 0
	ACCOUNTING			

Financial Accounting – Meaning, Definition, Objectives, Methods, Basic Accounting Concepts and Conventions - Double Entry System of Accounting - Introduction to Accounting Standards (AS), Indian Accounting Standards (Ind AS) and International Financial Reporting Standards (IFRS) - Journal - Ledger- Trial balance.

MODULE II	SUBSIDIARY BOOKS	L:9	T: 3	P: 0
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Meaning – Advantages – Preparation of Purchases book, Sales book, Purchases returns book, Sales returns book- Cash book – Single column, Double column and Three column cash book– Petty cash book –Imprest system.

MODULE III	FINAL ACCOUNTS OF SOLE	L:9	T: 3	P: 0
	TRADERS			

Meaning of Final Accounts–Utility of Final Accounts–Components of Final Accounts – Manufacturing Account - Trading Account – Profit and Loss account–Balance Sheet with adjustments

MODULE IV	DEPRECIATION ACCOUNTING	L:9	T: 3	P: 0
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Meaning – Causes of depreciation - Objectives of providing depreciation - Factors affecting Depreciation – methods of providing depreciation - Straight Line Method– Diminishing Balance Method–Annuity Method–Sinking Fund

Method - Insurance Policy Method.

MODULE V BANK RECONCILIATION L:9 T: 3 P: 0
STATEMENT

Meaning - Need - Reasons for differences between Cash Book and Pass Book balances – Favorable and Overdraft balances – Ascertainment of correct Cash Book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement (Including Problems).

L – 45; T – 15; P – 0; Total Hours: 60

TEXT BOOKS:

1. Gupta, R. L., & Gupta, V. K. (2019). Principles and Practice of Accounting (14th Revised Ed.). Sultan Chand & Sons.
2. Jain, S. P., & Narang, K. L. (2021). Advanced Accountancy Principles of Accounting – Vol. I (20th Ed.). Kalyani Publishers.
3. Maheshwari, S. N., & Maheshwari, V. L. (2023). Advanced Accountancy–I (12th Ed.). Vikas Publishing House.

REFERENCES:

1. Tulsian, P. C., Tushar Tulsian, & Bharat Tulsian (2025). Financial Accounting (2nd Ed., including GST & Tally). S. Chand Publishing.
2. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases (Latest Ed.). McGraw-Hill Education India.
3. Horngren, C. T., & Philbrick, D. (2017). Introduction to Financial Accounting (Latest Ed.). Pearson Education.
4. Lal, J., & Srivastava, S. (Latest Ed.). Financial Accounting: Text and Problems. Himalaya Publishing House.
5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts, Vol. I (Latest Ed.). Sultan Chand Publishing.

COURSE OUTCOMES: On successful completion of this course, the students will be able to:

- CO1:** Explain the fundamental accounting principles, conventions, and standards and apply the double-entry system in journalizing and ledger posting.
- CO2:** Prepare and analyze various subsidiary books including cash book and petty cash book.
- CO3:** Prepare final accounts of sole proprietors with adjustments including trading, profit & loss account, and balance sheet.
- CO4:** Apply various methods of depreciation accounting and assess their

impact on financial statements.

CO5: Construct accurate bank reconciliation statements and amend cash books to find correct balances.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	H	L	M	H	L	L	L	H	H	L	H
CO2	H	L	M	M	L	L	L	H	L	L	H
CO3	H	L	H	H	M	L	M	H	H	M	H
CO4	H	L	H	H	M	L	L	H	M	L	H
CO5	M	L	H	H	L	L	L	M	L	L	M

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

This course promotes ethical accounting practices and financial transparency essential for sustainable business growth. It equips students with employable skills, supporting inclusive economic development and decent work opportunities

COE 1111	MANAGEMENT PRINCIPLES	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To introduce fundamental concepts and functions of management along with the evolution of management theories.
- COB2:** To enable students to understand the planning process and decision-making approaches in an organizational context.
- COB3:** To familiarize students with organizational structures, authority-responsibility relationships, and staffing principles.
- COB4:** To develop knowledge of directing functions, including motivation and leadership in modern business scenarios.
- COB5:** To provide insight into the controlling function and current trends in management including ethical and social issues.

MODULE I INTRODUCTION TO MANAGEMENT L:9 T:3 P: 0

Introduction to Management: Meaning, characteristics, objectives, and significance of management. Managerial roles and functions; Henri Fayol's functions, Mintzberg's roles. Levels of management. Evolution of Management Thought: Classical approaches; Scientific Management, Administrative Theory, Bureaucracy, Neo Classical approaches; Human Relations Movement, and Modern approaches; Systems Approach, Contingency Approach.

MODULE II ORGANIZING L:9 T:3 P: 0

Planning: Nature and importance of planning. Types of plans. Policies, Procedures, Rules. The planning process. Decision Making: Nature of decision making, types of decisions. Rational decision-making model. Bounded rationality and intuition. Decision making conditions. Group decision making: Advantages and disadvantages, techniques Management by Objectives (MBO): Concept and process.

MODULE III ORGANIZING L:9 T:3 P: 0

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.

MODULE IV DIRECTING**L:9 T:3 P: 0**

Directing: Nature and importance of directing. Elements of directing. Motivation: Definition and process. Motivational techniques in the workplace. Leadership: Definition and characteristics of a leader. Modern leadership approaches.

MODULE V CONTROLLING AND CURRENT TRENDS IN MANAGEMENT**L:9 T:3 P: 0**

Controlling: Nature and importance of controlling. Relationship between planning and controlling. The control process: Establishing standards, measuring actual performance, comparing performance with standards, taking corrective action. Types of Control. Control Techniques. Current Trends and Challenges in Management.

L – 45; T – 15; P – 0; Total Hours: 60**TEXT BOOKS:**

1. Gupta, C. B. (2023). Business organisation and management (18th ed.). Sultan Chand & Sons.
2. Prasad, L. M. (2025). Principles and practice of management (11th ed.). Sultan Chand & Sons.

REFERENCES:

1. Tripathi, P. C., & Reddy, P. N. (2021). Principles of management (7th ed.). McGraw Hill Education.
2. Koontz, H., Weihrich, H., & Cannice, M. V. (2021). Essentials of management (11th ed.). McGraw-Hill Education.
3. Stoner, J. A. F. (2012). Management (6th ed.). Pearson Education.
4. Robbins, S. P., & Coulter, M. (2018). Management (13th ed.). Prentice Hall.
5. Ramasamy, T. (2010). Principles of management (2nd ed.). Himalaya Publishing House.
6. Pagare, D. (2016). Business management (7th ed.). Sultan Chand & Sons.

COURSE OUTCOMES:

On successful completion of this course, the students will be able to:

- CO1:** Comprehend the foundational concepts, nature, and significance of management, its historical evolution, and the managerial environment.
- CO2:** Apply planning and decision making principles to formulate strategies and solve organizational problems effectively.
- CO3:** Design and analyze various organizational structures and understand the role of staffing in human resource management.

- CO4:** Analyze and apply the principles of directing, including motivation, leadership, and communication, to guide and influence individuals and teams.
- CO5:** Utilize controlling techniques to monitor organizational performance and address contemporary management challenges, including ethical and social responsibilities.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	H	L	H	L	L	L	M	M	M	L	M
CO2	H	M	H	H	M	L	M	M	M	M	M
CO3	H	L	H	H	L	M	L	M	H	M	M
CO4	M	H	M	M	L	L	M	H	M	L	H
CO5	H	M	H	H	M	M	M	H	M	M	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

This course focus on effective management practices, leadership, motivation, organizational development, and ethical management — all essential for promoting productive employment, decent work conditions, and sustainable economic growth.

SEMESTER - II

ENE 1283	GENERAL ENGLISH - II	L	T	P	C
SDG: 4		3	0	0	3

COURSE OBJECTIVES:

- COB1:** To introduce students to literary texts that foster appreciation of language and culture.
- COB2:** To develop the ability to read and comprehend a variety of genres including poetry, short stories, prose, and drama.
- COB3:** To enhance listening and speaking skills through structured activities and role plays.
- COB4:** To enable learners to write coherent descriptive, narrative, and formal paragraphs and letters.
- COB5:** To build foundational grammar and vocabulary for effective communication.

MODULE I

L: 8

Poetry: Nissim Ezekiel – “The Patriot”

Short story: Sudha Murthy – “How I Taught My Grandmother to Read”

Listening: IndraNooyi – “Be Consistent” - Listening for Comprehension

Writing: Letter of Enquiry

Grammar & Vocabulary: i) Prepositions ii) ‘Wh’ and Yes/No questions iii) Synonyms & Antonyms

MODULE II

L: 10

Poetry: Wilfred Owen – “Strange Meeting”

Prose: Sam Horn – “How to Avoid an Argument”

Speaking: Conversation – Expressing opinions – Agreeing and Disagreeing

Writing: Letter placing an order

Grammar & Vocabulary: i) Subject-Verb Agreement ii) Relative pronouns iii) Synonyms & Antonyms

MODULE III

L: 9

Short story: Guy de Maupassant – “The Necklace”

Prose: A. P. J Abdul Kalam – “My Early Days”

Reading: Reading for Comprehension – unseen passages

Writing: Letter of Complaint

Grammar & Vocabulary: i) Modals ii) ‘If’ clause iii) Synonyms & Antonyms

MODULE IV**L: 8****Novella:** Ian McEwan – *The Cockroach***Listening:** TED Talks: Dr. Justin Moseley– “How I Overcame My Fear of Public Speaking” – Unguided Note taking**Writing:** Paragraph writing – argumentative / opinion**Grammar & Vocabulary:** i) Reported speech ii) Synonyms & Antonyms**MODULE V****L: 10****One-act play:** Hugh Chesterman - *The Pie and The Tart***Speaking:** Debate**Writing:** Book / movie review**Grammar & Vocabulary:** i) Idioms & phrases ii) Phrasal Verbs iii) Synonyms & Antonyms**L – 45; Total Hours:45****TEXT BOOKS:**

1. Course material by the Department of English

REFERENCES:

1. Patriot, The. “The Patriot by Nissim Ezekiel.” *Allpoetry.com*,
<https://allpoetry.com/poem/8592073-The-Patriot-by-Nissim-Ezekiel>
2. Sudha Murty. *How I Taught My Grandmother to Read - and Other Stories*. Motilal Penguin India, 2014.
3. <https://www.youtube.com/watch?v=5KOycTWpCHY>
4. “Strange Meeting by Wilfred Owen - Poems | Academy of American Poets.”
Poets.org, <https://poets.org/poem/strange-meeting>
5. Palanivel, R. (Ed.), *Textures of English*, Foundation Books, New Delhi, 2010.
6. Guy de Maupassant. *The Diamond Necklace*. CreateSpace, 5 Sept. 2014.
https://faculty.ksu.edu.sa/sites/default/files/the_diamond_necklace.pdf
7. McEwan, Ian. *The Cockroach*. Knopf Canada, 1 Oct. 2019.
8. <https://www.youtube.com/watch?v=almrjNPrh30>
9. Characters, Hugh. *The Pie and the Tart*. https://files.cdn-files-a.com/uploads/3433317/normal_6784b06cc2485.pdf

COURSE OUTCOMES:

On completion of the course, the students will be able to

CO1: Interpret and critically appreciate diverse literary works that reflect cultural and social values.

- CO2:** Demonstrate reading strategies like skimming and scanning to extract general and specific information.
- CO3:** Apply listening & speaking strategies to comprehend and respond to spoken English in academic settings.
- CO4:** Compose structured written documents in academic context.
- CO5:** Demonstrate the use of accurate grammar and context-appropriate vocabulary in both spoken and written communication.

Board of Studies (BoS):
18th BoS of the Department of
English held on 04.06.2025

Academic Council:
24th AC held on 26th August 2025

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2
CO1														
CO2														
CO3														
CO4														
CO5														

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Statement: The acquisition of LSRW skills of English language could help students in promoting lifelong learning opportunities.

LNE 1281	பொதுத் தமிழ் -II GENERAL TAMIL - II			L	T	P	C
				2	1	0	3
நோக்கங்கள்							
<ul style="list-style-type: none"> சங்க இலக்கியங்களையும் சங்கப்புலவர்களையும் அறிமுகம் செய்தல். பழந்தமிழர்களின் அகப்புற வாழ்வினையும் பண்பாட்டினையும் எடுத்துரைத்தல். அற இலக்கியங்கள், பக்தி இலக்கியங்கள், காப்பியங்களை அறிமுகம் செய்தல் பல்வேறு சமயக்கோட்பாடுகளையும் உண்மைகளையும் உணர்த்துதல் கட்டுரைகளை எழுத மாணவர்களைப் பயிற்றுவித்தல் சந்திப் பிழையின்றி எழுத மாணவர்களைப் பயிற்றுவித்தல் 							
அலகு I	சங்க/அற இலக்கியங்கள்						8
புறநானூறு - முதல் பாடல், நற்றிணை - முதல் பாடல், திருக்குறள் - வாய்மை, நூல்நயம், நாலடியார் - ஊழ் இயல் (தெரிவு செய்யப்பட்ட 5 பாடல்கள்), முதுமொழிக்காஞ்சி (தெரிவு செய்யப்பட்ட 5 பாடல்கள்), ஏலாதி - முதல் ஐந்து பாடல்கள்							
அலகு II	பக்தி இலக்கியங்கள்						8
ஆண்டாள் - (தெரிவு செய்யப்பட்ட 5 பாடல்கள்), சிவவாக்கியர் பாடல்கள் (தெரிவு செய்யப்பட்ட 5 பாடல்கள்), திருவருட்பா - (தெரிவு செய்யப்பட்ட 5 பாடல்கள்) .							
அலகு III	காப்பியங்கள்						8
சிலப்பதிகாரம் - ஊர்காண் காதை (கவுந்தி அடிகள் அற உரை மட்டும்), கம்பராமாயணம் - கும்பகர்ணன் வதைப்படலம் (10 பாடல்கள்), சீராப்புராணம் - புலி வசனித்தப் படலம் (தெரிவு செய்யப்பட்ட 5 பாடல்கள்) இரட்சண்பயாத்திரிகம் - குமாரப்பருவம் (10 பாடல்கள்),							
அலகு IV	கட்டுரைகள்						7
பாரதிதாசன் - பொதுவுடைமைத் தத்துவம், மு.வ. - நாணுகிறான் தமிழன் க. பஞ்சாங்கம் - பொருளாதாரப் பின்னணியில் பெண், எஸ். ராமகிருஷ்ணன் - நதியில் ஒருகூழாங்கல் .							
அலகு V	இலக்கிய வரலாறு						7
எட்டுத் தொகை, பத்துப்பாட்டு							
அலகு VI	மொழிப்பயிற்சி						7
இலக்கணக்குறிப்புத் தருதல், வல்லினம் மிகுவிடங்களும் மிகாவிடங்களும், மொழிபெயர்ப்பு (ஆங்கிலத்திலிருந்து தமிழில் மொழிபெயர்த்தல்) கடிதங்களும் வகைகளும்							
L – 30; T – 15; TOTAL HOURS–45							

குறிப்புகள்

1. பொதுத்தமிழ் - செய்யுள்திரட்டு - தமிழ்த்துறை வெளியீடு
2. தமிழ் இலக்கிய வரலாறு - சோம.இளவரசு
3. சிறுகதைத் தொகுப்பு (கட்டுரைக் களஞ்சியம்)

வெளிப்பாடு

- சங்க இலக்கியங்கள் குறித்தும் சங்ககால மக்களின் வாழ்வு குறித்தும் உணர்ந்து கொள்வர்.
- சங்கப்புலவர்கள் பற்றிய தகவல்களையும் அவர்தம் படைப்பாளுமை பற்றியும் அறிந்து கொள்வர்.
- தமிழர்களின் ஆன்மீகச் சிந்தனைகளைப் பற்றியும் அறச்சிந்தனைகள் பற்றியும் அறிந்து கொள்வர்.
- மாணவர்கள் பல்வேறு சமயச்சிந்தனைகள் குறித்து தெரிந்து கொள்வர்.
- தமிழ் இலக்கணங்கள் பற்றி அறிந்து கொள்ளவும் மொழிபெயர்ப்பு செய்யும் திறனும்பெறுவர்.
- புத்திலக்கியங்களைப் படைக்கும் திறனையும் திறனாய்வு செய்யும் திறனையும்பெறுவர்

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
C01							M	M	M	M		M				
C02							L	L	L	M		M				
C03							L	M	L	L		L				
C04							L	L	M	L		L				
C05							L	L	L	L		L				
C06							M	M	M	M		L				

Note: L – Low Correlation

M – Medium Correlation

H – High Correlation

SDG 16 Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

This Course make the students to understand the importance of Strengthening relevant national Institutions, including through international co-operation, for building capacity at all levels, particularly in developing countries, to prevent violence and combat terrorism and crime through the Quranic, Vedic and Biblical literature.

LNE 1282	GERMAN – II	L	T	P	C
SDG: 8		3	0	0	3

COURSE OBJECTIVES:

The objectives of this course are:

COB1: To improve the proficiency of students in German language.

COB2: To create awareness of using vocabulary among students.

COB3: To expose them to correct grammatical forms of the language.

COB4: To empower them for successful communication in the society.

COB5: To understand matters which are of daily usage

COB6: To understand them for describe the people need and their requirements.

MODULE I Zeit mit Freunden. L:9

Untrennbare Verben, ADUSO Konnektoren, Akkusativ Possessivpronomen, Freizeitaktivitäten, Veranstaltungen, Über den Geburtstag sprechen, eine Einladung verstehen und schreiben, über ein Ereignis sprechen, Büro Alltag, Small Talk im Büro, Briefe und Email schreiben. Einfache Übersetzung - Deutscher Satz/die Textstelle auf Englisch

MODULE II Fit und Gesund. L:9

Akkusativ Personal Pronomen, Akkusativ Präpositionen, Imperativ Satz(informell), Körperteile, Krankheiten und Medikamente, Farben, Aufforderungen verstehen und ausdrücken, Gespräch beim Arzt führen, Anweisungen und Gesundheitstipps verstehen und geben, Hausmittel gegen Krankheiten.

MODULE III Meine Wohnung. L:9

Dativ Verben, Possessivpronomen im Dativ, Dativ Personalpronomen, Dativ Präpositionen, Wechsel Präpositionen, Zimmer, Wohnformen, eine Wohnung beschreiben, einen Text über eine Wohnung schreiben, Gefallen und Missfallen ausdrücken, Futur I.

MODULE IV Studium und Berufe. L:9

Perfekt mit haben und sein, Partizip II: regelmäßige Verben, unregelmäßige Verben, trennbar und nicht trennbar Verben, Berufe und Jobs, Arbeitsorte,

Studium, Kleidung, im Kaufhaus, über Vergangenes sprechen und berichten, Gespräche beim Kleiderkauf führen , Aussagen über Jobsuche verstehen, Jobs rund ums Jahr.

MODULE V Ab in den Urlaub!**L:9**

Welcher? Welches? Welche? , Wer? Wen? Wem? , Pronomen man, Satz Verbinden: denn, Urlaubsarten und Reiseziele, Sehenswürdigkeiten, Wetter, Vorschläge für eine Stadttour machen, das Wetter beschreiben, Bildungssystem in Deutschland, österreich und in der Schweiz. Einfache Übersetzung -Englischer Satz/die Textstelle auf Deutsch.

L – 45; Total Hours: 45**TEXT BOOKS:**

1. Netzwerk Neu Deutsch als Fremdsprache A1
German Edition 2023 by Helen Schmitz Stefanie Dengler,Paul Rusch (Author).

PRACTICE BOOK:

1. Menschen: Kursbuch A1
German Edition by Sandra Evans (Author), Angela Pude (Author),

REFERENCES:

1. Tangram Aktuell Arbeit und Kurs Buch II.
Author: Von , Rosa-Maria Dallapiazza ,Eduard von Jan,Till Schonherr
2. Prima aktiv A1.1 and A1.2 Deutsch für Jugendliche Textbook + Workbook.
by Sabine Jentges (Author), Friederike Jin (Author),

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Show their proficiency in German Language.

CO2: Use appropriate vocabulary in real life contexts.

CO3: Use appropriate grammatical forms while communicating with people.

CO4: Effectively use the language in social and academic contexts.

CO5: Comprehend matters which are of daily usage

CO6: Communicate as per people's need and requirement.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M	H		H	H	H	M	H	M	H				
CO2				H		H	H	H	H	H		H				
CO3				H		H	H	H	H	H		H				
CO4				H		H	H	H		H		H				
CO5				H		H	H	H		H		H				
CO6				H		H	H	H		H		H				

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4 : Quality Education

The substantially improve the relevant skills which develop the confidence in young people, including technical and vocational skills, help for employment, decent work and entrepreneurship.

LNE 1283	MODERN COMMUNICATIVE ARABIC	L T P C
SDG 4		3 0 0 3

COURSE OBJECTIVES:

The course aims to teach:

COB1: Communication in the situations of marketing clothes, food, etc.

COB2: Vocabulary about the climates, seasons and hold telephonic conversations

COB3: Vocabulary related to various games, students" associations.

COB4: Communication in Work place like ticketing, booking, confirmation & passport procedures

COB5: Vocabulary related to illness, numbers and communication with doctors.

MODULE I BUSINESS PLACE COMMUNICATION 9

Reading and listening - emphasis on interrogation - Lesson 9: marketing (التسوّق) –vocabulary related to marketing clothes, food - communication on dining - dining – gender - singular and dual – numbers – discussion of evening – dining manners - المفرد والتثنية والجمع والعدد - different types of contracts- conversation in business place - price, marketing, subject and predicate (المبتدأ والخبر), using interrogating form of (بكم - أي)

MODULE II USAGE OF TENSES 9

Situational conversation - Lesson 10: climate (الطقس) – vocabulary related to climate, places& seasons, discussion question and answers – telephonic conversations –order (فعل الأمر) – interrogative form – Self introduction in Arabic - negative form of المضارع

Lesson 11: people and places (الناس والأماكن) – vocabulary related to people and places, colours, feminine gender – place of work – transportation – question and answer – past tense – usage of articles (من - مع - إلى)

MODULE III SENTENCES IN COMMUNICATION 9

Lesson12 : hobby (الهوايات) - vocabulary related to various games, students" associations – adjectives and synonyms – (الفعل المضارع المسند إلى المخاطبة) – Countries names – world map - performing ablution – vocabulary related to prayer - Sentence construction

MODULE IV APPLIED GRAMMATICAL SENTENCES**9**

Lesson:13 travel (السفر) - vocabulary related to ticket booking – confirmation – passport procedures – resident permits (الحج والتمكيد والجوازات والإقامة) – lost luggages – four directions – conversation about services – seeking information of luggage lost.

Lesson:14 haj and umrah (الحج والعمرة) - vocabulary related to haj and umrah – expression of arabic numbers – procedures of umrah and haj – (–) متى الاستفهام: كيف – بم – أَيْن

MODULE V SITUATIONAL CONVERSATION**9**

Lesson 15: health (الصحة) - vocabulary related to illness – numbers 100 and 1000 – doctor"s visit – communication with doctor – (لماذا: الاستفهام)

Lesson 16: vacation (العطلة) - vocabulary related to holidays – festivals – travel – spending holidays – Arabic months – interrogative form كم الاستفهام:

L – 45; TOTAL HOURS – 45**TEXT BOOK:**

1. Al Lughathul Arabiya (اللغة العربيَّة ، الصف الأول ، الجزء الأول) , Part I, Bukhari Aalim Arabic College, 2004.

REFERENCES:

1. Dr. F. Abdur Raheem, Durus Al LugathilArabiyya, Islamic Foundation Trust, Chennai, 2002.
2. Al QirathulArabiyya Lil Muftadiyeen (UmmulQura University, Makkah), Bukhari Aalim Arabic College, 2005.

COURSE OUTCOMES:

At the end of the course, the student is expected to

CO1: communicate in the situation of marketing clothes, food, etc.

CO2: discuss about the climates, seasons and hold telephonic conversations

CO3: discuss in the playground, students" gatherings

CO4: communicate in certain work places

CO5: recognize proper usage of sentences in communication.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4	PSO5
CO1						L									
CO2							M								
CO3							M								
CO4						L									
CO5							H								

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Arabic language enhances effective communication in the workplace.

LNE 1284	सामान्य हिन्दी - II	L	T	P	C
	GENERAL HINDI - II	3	0	0	3
उद्देश्य (Objectives) : <ul style="list-style-type: none"> ➤ छात्रों को नारी सशक्तिकरण का पाठ पढ़ाना ➤ विभिन्न प्रकार के साहित्य पढ़ने के प्रति रुचि पैदा करना ➤ औपचारिक/अनौपचारिक पत्राचार द्वारा संचार कौशल को समृद्ध करना ➤ नई कविता एवं भारतीय ज्ञान प्रणाली का ज्ञान देना ➤ सामाजिक मूल्य व जिम्मेदारी समझाना 					
Module - I		9			
<ul style="list-style-type: none"> ❖ भोलाराम का जीव - हरिशंकर परसाई (व्यंग्य कहानी) ❖ झाँसी की रानी - सुभद्राकुमारी चौहान (कविता) ❖ विलोम शब्द (Opposite) - 25 शब्द ❖ पिताजी से छात्रावास के शुल्क मांगने का पत्र 					
Module - II		9			
<ul style="list-style-type: none"> ❖ अथातो घुमक्कड़ जिज्ञासा - राहुल सांकृत्यायन (यात्रा वृतांत) ❖ पर्यायवाची शब्द (Synonyms) - 20 शब्द ❖ शिक्षा/कसरत का महत्व बताते हुए मित्र/भाई के नाम पर पत्र ❖ पुस्तक क्रय करने के लिए प्रकाशक को पत्र (Enquiry Letter) 					
Module - III		9			
<ul style="list-style-type: none"> ❖ मातृभूमि - सोहनलाल द्विवेदी (कविता) ❖ अण्डे के छिलके - मोहन राकेश (एकांकी) ❖ वाक्यांश के लिए एक शब्द (A word for Phrase) - 20 वाक्यांश ❖ खाता खोलना/खाता स्थानांतरण/चेकबुक गुम होने का पत्र (Application Letter) 					
Module - IV		9			
<ul style="list-style-type: none"> ❖ भारत में विज्ञान और प्रौद्योगिकी परिचय (पाठ) ❖ मुहावरे (Idioms) - 20 शब्द ❖ सरकारी पत्र (Official Letter), गैर-सरकारी पत्र (Demi-Official), 					
Module - V		9			
<ul style="list-style-type: none"> ❖ मनुष्यता - मैथिलीशरण गुप्त (कविता) ❖ पेड़ों की हड़ताल - अनुपमा श्रीवास्तव अनुश्री (कहानी) ❖ सार या संक्षिप्त लेखन (Abstract Writing) ❖ सूचना लेखन (Notification), शिकायत-पत्र (Complaint Letter), 					

	L = 30	P = 15	Total = 45
निर्धारित पाठ्य पुस्तकें : (Book Prescribed and Web link)			
<ul style="list-style-type: none"> • मैथिलीशरण गुप्त की कविता (http://kavitakosh.org) • घुमक्कड़-शास्त्र, राहुल सांकृत्यायन, राजकमल प्रकाशन, दिल्ली, 1949 • सोहनलाल द्विवेदी की कविता (http://kavitakosh.org) • झाँसी की रानी, सुभद्राकुमारी चौहान, Sanage Publishing House LLP, 2020 • 360 डिग्री नन्ही उड़ान - प्रकाशन विभाग, सूचना एवं प्रसारण मंत्रालय, भारत सरकार, 2023 • कहानी संग्रह, हरिशंकर परसाई, संपादक - भीष्म साहनी, साहित्य अकादमी प्रकाशन, नई दिल्ली, 2015 • शीलवंत सिंह (सिविल सेवा प्रशिक्षक), Tata McGraw Hill Education Private Limited, New Delhi, 			
Prescribed book * सामान्य हिन्दी - ललित वत्स / रेशमा सुल्तान (Latest)			
परिणाम: (Out Come)			
<ul style="list-style-type: none"> ➤ नारी सशक्तिकरण का पाठ पढ़ेंगे। ➤ विभिन्न प्रकार के साहित्य पढ़ने के प्रति रुचि अर्जित करेंगे। ➤ औपचारिक/अनौपचारिक पत्राचार द्वारा संचार कौशल को समृद्ध करेंगे। ➤ नई कविता एवं भारतीय ज्ञान प्रणाली का ज्ञान अर्जित करेंगे। ➤ सामाजिक मूल्य व जिम्मेदारी को समझेँगे। 			

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5
CO 1	-	-	-	-	M	-	-	-	-	-	-	-	-	-	M	-	-
CO 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	M	-	-
CO 3	-	-	-	H	-	-	H	L	-	M	-	M	-	-	M	-	-
CO 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	M	-	-
CO 5	-	-	-	-	H	-	M	-	-	-	-	M	-	-	M	-	-

Note: L – Low Correlation M- Medium Correlation H - High Correlation

SDG 5: Focuses on achieving gender equality and empowering all women and girls.

Language serves as a medium of communication learners will be able to improve their confidence level which will promote the quality of education.

COE 1201	ADVANCED FINANCIAL ACCOUNTING	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

This course aims to enable the learners,

COB1: To enable students to understand the accounting treatment for hire purchase and installment transactions, including default and repossession cases.

COB2: To impart knowledge on accounting systems for dependent and independent branches, and to prepare reconciliations and consolidated branch accounts.

COB3: To develop the ability to prepare departmental trading and profit & loss accounts with appropriate allocation of common expenses and inter-departmental adjustments.

COB4: To enable students to account for the dissolution of firms, insolvency, piecemeal distribution, amalgamation, and conversion of firms into companies or LLPs.

COB5: To enable students to account for the dissolution of firms, insolvency, piecemeal distribution, amalgamation, and conversion of firms into companies or LLPs.

MODULE I ACCOUNTING FOR DEPARTMENTS L: 9 T: 3 P: 0

Departmental Accounts: Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.

MODULE II ACCOUNTING FOR BRANCHES L: 9 T: 3 P: 0

Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors" system, branch final account system and wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.

**MODULE III ACCOUNTING FOR HIRE PURCHASE AND L: 9 T: 3 P: 0
INSTALLMENT SYSTEMS**

Meaning, features, advantages and disadvantages of Hire Purchase and Installment Systems; Accounting for hire purchase and installment transactions including transactions of high value and small value, default and repossession.

MODULE IV ACCOUNTING FOR PARTNERSHIP**L: 9 T: 3 P: 0**

Calculation of new profit-sharing ratio- Sacrificing ratio- Calculation of Goodwill- Adjustment of Goodwill. Revaluation account- Partners' capital account and Balance sheet of Admission, - Calculation of gaining ratio- Amount to be paid to outgoing partner or to deceased partner - Preparation of Capital account and Balance sheet of Retirement and Death.

MODULE V DISSOLUTION OF PARTNERSHIP FIRMS**L: 9 T: 3 P: 0**

Dissolution of partnership firms including insolvency; piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company. Concept of Limited Liability Partnership.

L – 45; T – 15; Total Hours:60**TEXT BOOKS:**

1. Gupta, R. L., & Agarwal, V. K. (2019). Principles and practice of accounting (AllIndia ed.). Sultan Chand & Sons.
2. Jain, S. P., & Narang, K. L. (2022). Principles of financial accounting. Kalyani Publishers.
3. Maheshwari, S. N., Maheshwari, C. K., & Maheshwari, S. K. (2022). Advanced accountancy, Volume I (11th ed.). Vikas Publishing House.

REFERENCES:

1. Tulsian, P. C. (2002). Financial accounting. Pearson Education.
2. Anthony, R. N., Hawkins, D. F., & Merchant, K. A. (2010). Accounting: Text and cases (13th ed.). McGraw-Hill Education.
3. Horngren, C. T., & Philbrick, D. R. (2017). Introduction to financial accounting (11th ed.). Pearson Education.
4. Lal, J., & Srivastava, S. (2012). Financial accounting: Text and problems. Himalaya Publishing House.
5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced accounts: Volume I (19th ed.). Sultan Chand Publishing.

COURSE OUTCOMES:

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

- CO1:** Apply accounting principles to record and report transactions under the hire purchase and installment systems.
- CO2:** Prepare branch accounts under both dependent and independent systems, including reconciliation with head office books.

- CO3:** Prepare departmental trading and profit & loss accounts, including allocation of expenses and inter-department transfers.
- CO4:** Perform partnership accounting for admission, retirement, and death of partners, including goodwill and capital adjustments.
- CO5:** Account for the dissolution of partnership firms, including insolvency, amalgamation, and conversion to companies or LLPs.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	H	–	M	M	–	L	L	–	H	M	L
CO2	H	L	M	H	–	M	L	L	H	H	M
CO3	H	L	M	M	–	M	L	–	H	M	M
CO4	H	L	M	H	L	L	M	M	H	H	M
CO5	H	L	M	H	L	M	M	M	H	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

This course supports SDG 16 by promoting rule of law, justice, and strong institutions through the study of laws like the Contract Act, Consumer Protection Act, and Companies Act. It fosters ethical governance, transparency, and accountability, helping reduce corruption and ensuring fair business practices.

DISCIPLINE SPECIFIC ELECTIVE – I

COEX 301	BUSINESS LEGAL FRAMEWORK	L	T	P	C
SDG:16		3	1	0	4

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To familiarize students with the fundamental principles of Indian contract law and their applications in business.
- COB2:** To develop a comprehensive understanding of laws related to the sale of goods and negotiable instruments.
- COB3:** To provide insights into the legal structure and governance of companies under the Companies Act.
- COB4:** To impart knowledge about consumer rights and the mechanism for consumer protection.
- COB5:** To equip students with awareness of contemporary legal issues including competition law, cyber law, intellectual property rights, and insurance regulations.

MODULE I INDIAN CONTRACT ACT, 1872 L: 9 T: 3 P: 0

The Indian Contract Act, 1872 Introduction – Definition of contract – agreement – offer – acceptance – consideration capacity to contract – contingent contract – Quasi contract – performance – Discharge – Remedies to breach of contract.

MODULE II SALE OF GOODS ACT, 1930 AND L: 9 T: 3 P: 0
NEGOTIABLE INSTRUMENTS ACT,
1881

Sale of Goods Act,1930: Sale and Agreement to sell, Conditions and Warrantees, Transfer of property, Finder of goods, Performance of contract of sale, Rights of an unpaid seller- Negotiable Instruments Act 1881: Meaning of negotiable instruments, type of negotiable instruments, promissory note, bill of exchange, cheque.

MODULE III COMPANIES ACT, 2013 L: 9 T: 3 P: 0

Companies Act, 2013 - Major principles – Nature and types of companies, Formation, Memorandum and Articles of Association, Prospectus, Power, duties and liabilities of Directors, winding up of companies, Corporate Governance.

MODULE IV CONSUMER PROTECTION ACT, 2019 L: 9 T: 3 P: 0

The Consumer Protection Act, 2019; Object – Rights of Consumers –Important Terms
Consumer Complaint - Consumer Protection Councils - Redressal Machinery –
District Forum – State Commission - National Commission.

**MODULE V COMPETITION ACT, 2002 & L: 9 T: 3 P: 0
INFORMATION TECHNOLOGY ACT ,
2000**

Competition Act 2002 - Introduction, Definitions, Enquiry into Certain Agreements and
Dominant Position of Enterprise and Combinations.

Information Technology Act - Purpose and significance. Cyber Crimes- Types of
crimes - Nature and punishment of Crime.

L – 45; T – 15; P – 0; Total Hours: 60

TEXT BOOKS:

1. Kapoor, N. D. (2020). Industrial law. Sultan Chand Publications.
2. Kumar, R. (2021). Legal aspects of business. Cengage Learning.
3. Sathish, B. (2017). Business law. Matur: Tata McGraw-Hill.
4. Pathak, A. (2022). Legal aspects of business. Tata McGraw-Hill.
5. Kuchal, M. C., & Prakash, D. (2014). Business legislation for management. Vikas Publishing House Pvt. Ltd.

REFERENCES:

1. Jangra, G. (2020). Legal aspects of business (Business law): Business legislation.
2. Shikha, N. (2024). Legal aspects of business.
3. Ahmad, H. (2020). Legal aspects of business: Reference book.

COURSE OUTCOMES: On successful completion of this course, the students will be able to:

- CO1:** Understand the essential elements and legal implications of a valid contract under the Indian Contract Act, 1872.
- CO2:** Apply legal principles to real-world situations involving sale of goods and negotiable instruments.
- CO3:** Analyze the formation, structure, and regulatory aspects of companies under the Companies Act, 1956 & 2013.
- CO4:** Explain the rights of consumers and mechanisms available for grievance redressal under the Consumer Protection Act, 1986.

CO5: Evaluate the impact of modern legal frameworks like the Competition Act, Information technology Act.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	H	M	H	M	L	-	L	M	H	M	M
CO2	H	M	H	H	M	M	-	M	H	H	M
CO3	H	M	H	M	-	M	L	H	H	M	H
CO4	H	M	M	L	-	L	M	H	M	-	H
CO5	H	M	H	H	M	H	-	H	M	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 16 – Peace, Justice and Strong Institutions

This course promotes awareness of legal frameworks governing business activities. It equips students to understand and uphold justice, ethical practices, and compliance in commerce. By fostering legal literacy, it contributes to building strong institutions and responsible professionals.

COEX 302	FUNDAMENTALS OF	L	T	P	C
SDG: 12	SUSTAINABLE DEVELOPMENT	3	1	0	4

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** Interpret the evolution, principles, and importance of sustainable development
- COB2:** Explain the interrelationship among environmental, economic, and social aspects of sustainability.
- COB3:** Examine the role of natural resources and related legislation in sustainable development.
- COB4:** Evaluate the role of business in promoting sustainability through strategies, CSR, and innovation.
- COB5:** Explore pathways and challenges in achieving a sustainable future in line with national and global goals.

MODULE I	INTRODUCTION TO	L:9	T:3	P: 0
	SUSTAINABLE DEVELOPMENT			

Meaning, Definition, History and evolution of sustainable development, Features and Principles of Sustainable Development - Millennium Development Goals - Sustainable Development Goals (SDGs), United Nations Global Compact - Significance and Challenges of Sustainable Development (SDGs)- Sustainability as a key driver of Innovation.

MODULE II	ENVIRONMENTAL, ECONOMIC	L:9	T:3	P: 0
	AND SOCIAL ASPECTS OF			
	SUSTAINABILITY			

Pillars of sustainability- Economic Aspects- Meaning, Ways of Achieving Economic Sustainability - Social Aspects – Meaning, Ways of Achieving Social Sustainability- Environmental Aspects – Meaning, Ways of Achieving Ecological Sustainability.

MODULE III	NATURAL RESOURCES AND	L:9	T:3	P: 0
	SUSTAINABLE DEVELOPMENT			

Meaning of Natural Resources, Importance of Natural Resources , Classification of Natural Resources , Natural Resources Utilisation and Sustainable Development, Salient features of Environment Protection Act

1986, Water Act 1974, Air Act 1981, Salient features of Kyoto Protocol from Indian perspective.

MODULE IV BUSINESS AND SUSTAINABLE DEVELOPMENT L:9 T:3 P: 0

Need to adopt sustainable strategy- Triple- bottom line Approach – People, Planet & Profit - Various Strategies for Sustainable Development - Community Knowledge, Harness Technology, Innovative Practices, Co-Operation and Partnership - Green Organizations - Corporate Social Responsibility and Corporate Governance.

MODULE V PATHWAYS TO A SUSTAINABLE FUTURE L:9 T:3 P: 0

Future prospects and challenges for achieving sustainability, Viksit Bharat 2047 aligns with the United Nations' Sustainable Development Goals(SDGs) to achieving economic growth and development, social equity, environmental protection, Zero poverty, farmer welfare, women empowerment, education, healthcare and national security.

L – 45; T – 15; P – 0; Total Hours: 60

TEXT BOOKS:

1. Hazra, S., & Bhukta, A. (2022). Sustainable development goals: An Indian perspective. Rawat Publications. ISBN: 9783030950538.
2. Hazra, S., & Bhukta, A. (2020). Sustainable development goals: An Indian perspective. Springer International Publishing.
3. Roorda, N. (2025). Fundamentals of sustainable development (4th ed.). Epitome Publishing.
4. Chakraborty, T., Mukherjee, D., & Saha, S. (2023). Contemporary issues in sustainable development: The case of India (1st ed.). Routledge India.
5. Chhachhar, V. (2023). Sustainable development in India (1st ed.). VL Media Solutions.

REFERENCES:

1. Wynn, M., & Jones, P. (2020). The sustainable development goals: Industry sector approaches. Routledge.
2. Sarkar (Basu), M. (2021). [Title not specified]. Rajesh Publications. ISBN: 978-93-91139-19-3.

3. Saxena, H. M. (2020). Environmental studies. Rawat Publications.
4. Singh, S. S., Akoijam, S. L. S., & Singh, W. C. (2023). Sustainable business development: Contemporary issues & challenges. Himalaya Publishing House.
5. Ahlawat, A. (2019). Sustainable development goals: Directive principles for sustainable India by 2030 [Kindle edition]. Amazon Asia-Pacific Holdings Pvt. Ltd.

COURSE OUTCOMES:

On successful completion of this course, the students will be able to:

- CO1:** Define and describe key concepts, evolution, and goals of sustainable development.
- CO2:** Analyze environmental, economic, and social dimensions of sustainability.
- CO3:** Identify sustainable practices in natural resource management and environmental laws.
- CO4:** Evaluate business strategies such as CSR, green practices, and the triple-bottom-line approach.
- CO5:** Propose sustainable solutions aligned with SDGs and Viksit Bharat 2047 vision.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	H	M	L	-	-	L	M	H	L	-	M
CO2	H	M	M	L	-	M	M	H	L	M	M
CO3	M	M	H	M	L	H	H	H	M	M	H
CO4	M	H	H	M	H	H	H	H	M	H	H
CO5	H	H	H	H	H	H	H	H	H	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 12: Responsible Consumption and Production

This course This SDG aligns well with the course focus on sustainable development principles, natural resource management, business sustainability

strategies, and promoting responsible environmental, economic, and social practices.

COEX 303	EVENT MANAGEMENT	L	T	P	C
SDG:8		3	1	0	4

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** Interpret the nature, purpose, and categories of events.
- COB2:** Acquire skills for planning, budgeting, and managing events effectively.
- COB3:** Analyze the structure and scope of the MICE (Meetings, Incentives, Conferences, and Exhibitions) sector.
- COB4:** Develop communication strategies for public relations, crisis management, and stakeholder coordination.
- COB5:** Apply event marketing strategies and risk management techniques for successful event execution.

MODULE I	INTRODUCTION	L:9	T:3	P: 0
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Introduction to events, nature and importance. Defining goals and objectives. Financial goals. Types of events. Features and similarities. Need and framework for events. Special characteristics of events. Size & scope of events market. Determinants and motivation. Requirements of event manager.

MODULE II	EVENT PLANNING	L:9	T:3	P: 0
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Event planning and organizing. Problem solving. Leadership and participant's management. Managing people and time. Nature of business event. Creating event timelines and schedules. Creating an event budget. Cost estimation and control. Tools for efficient scheduling.

MODULE III	MICE(MEETINGS, INCENTIVE, CONFERENCE, EVENTS)	L:9	T:3	P: 0
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Introduction to MICE. Planning MICE. Components of the conference market. Characteristics of conference and conventions. MICE as a supplement to tourism, the nature and demand of conference markets. The economic and social significance of conventions. Process of convention management.

MODULE IV	PUBLIC RELATION IN EVENTS	L:9	T:3	P: 0
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Overview, strategy and planning, techniques, journalism, blog, employee communication, lobbying community relations. Crisis communication in events.

Crafting clear and effective public statement. Planning a PR campaign for pre-event, during event, and post-event phases. Coordinating with sponsors and stakeholders.

**MODULE V EVENT MARKETING AND RISK L:9 T:3 P: 0
MANAGEMENT**

Introduction to Event Marketing, Differences between traditional marketing and event marketing, Marketing Mix for Events (7Ps) - Product, Price, Place, Promotion, People, Process, Physical Evidence. Types of risks: financial, legal, operational, reputational, environmental. Post-Event Risk Evaluation - Lessons learned and process improvements.

L – 45; T – 15; P – 0; Total Hours: 60

TEXT BOOKS:

1. Chaudhari, B., &Bhiwandiwalla, H. (2019). A book of event management. NiraliPrakashan.
2. Goldblatt, J. "Special Events: Event Leadership for a New World", New Jersey, John Wiley & Sons Inc., 2005.
3. Conway, D.G., "The Event Manager's Bible: The Complete Guide to Planning and Organising a Voluntary or Public Event" United Kingdom, Little, Brown, 3rd Edition, 2020.

REFERENCES:

1. Gaur, S. S., &Saggere, S. V. (2010). Event management: A foundational Indian text offering practical insights on organizing various types of events.
2. Shone, A., & Parry, B. (2013). Successful event management: A practical handbook (4th ed.). Cengage Learning.
3. Allen, J. (2011). Event planning: The ultimate guide to successful meetings, corporate events, fundraising galas, conferences, conventions, incentives, and other special events (2nd ed.). Wiley.

COURSE OUTCOMES:

On successful completion of this course, the students will be able to:

- CO1:** Describe event types, goals, structures, and management requirements.
- CO2:** Develop effective event plans including timelines, schedules, and budgets.
- CO3:** Evaluate MICE events and their significance in tourism and economy.
- CO4:** Formulate public relation strategies and execute event communication.
- CO5:** Integrate event marketing principles and conduct risk evaluation.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	H	M	M	L	L	M	L	M	M	M	M
CO2	H	M	H	H	M	H	M	H	H	H	M
CO3	M	M	M	M	M	M	L	M	M	M	M
CO4	H	H	M	M	M	H	M	H	H	M	M
CO5	H	M	H	H	M	H	M	H	H	H	M

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

This course emphasizes planning, managing, and marketing events, which support sustainable economic growth, promote productive employment, and contribute to the tourism and service industries.

MULTI DISCIPLINARY COURSE – I

COEX 81	BUSINESS ECONOMICS	L	T	P	C
SDG: 8		2	1	0	3

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To know the fundamental concepts of business economics, including microeconomics and macroeconomics, basic economic problems, and the role of economic theories in decision-making.
- COB2:** To develop the ability to analyze demand and supply dynamics, including elasticity concepts, determinants, and market equilibrium, to interpret real-world pricing decisions.
- COB3:** To examine production functions and cost behavior, distinguishing between short-run and long-run concepts, and apply cost analysis for managerial decision-making.
- COB4:** To analyze various market structures and evaluate pricing strategies, including price discrimination, kinked demand, and government price control mechanisms.
- COB5:** To interpret macroeconomic indicators such as national income, inflation, and business cycles, and assess the impact of fiscal and monetary policies on business strategy through case study analysis.

MODULE I	INTRODUCTION TO BUSINESS ECONOMICS	L:6	T:3	P: 0
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Nature and scope of Business Economics: Micro and Macro Economics; Basic economic problems: Scarcity, choice, and opportunity cost; Types of economies: Market, Command, and Mixed economies; Production Possibility Frontier (PPF); Application of Economic Principles in Decision Making.

MODULE II	DEMAND AND SUPPLY ANALYSIS	L:6	T:3	P: 0
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Law of Demand and Determinants of Demand; Elasticity of Demand: Price, Income, and Cross Elasticity; Law of Supply and Determinants of Supply; Elasticity of Supply; Market equilibrium: Determination and effects of shifts in demand and supply; Consumer Behaviour: Law of Diminishing Marginal utility.

MODULE III PRODUCTION AND COST ANALYSIS L:6 T:3 P: 0

Production function: Concept and Definition; Short-run and long-run Production Function; Law of Variable Proportions and Law of Returns to Scale; Concepts of Cost: Fixed, Variable, Total, Average, and Marginal Costs; Short-run and Long-run Cost Curves.

MODULE IV MARKET STRUCTURES AND PRICING STRATEGIES L:6 T:3 P: 0

Meaning and concept of market; classification and characteristics of different market structures – Perfect Competition, Monopoly, Monopolistic Competition, and Oligopoly; price determination under various market forms; price discrimination under monopoly; Government intervention through price control measures and regulatory policies.

MODULE V MACROECONOMIC ENVIRONMENT AND BUSINESS STRATEGY L:6 T:3 P: 0

National Income Concepts and Measurement; Inflation: Types, Causes, Effects, and Control- Business Cycles: Phases and Impact; Fiscal and Monetary Policy Overview; Practical Applications through Case Studies.

L – 30; T – 15; P – 0; Total Hours: 45

TEXT BOOKS:

1. Mithani, D. M. (2024). *Managerial Economics: Theory and Applications* (9th ed.). Himalaya Publishing House.
2. Sharma, M. L., Kejriwal, B. K., & Agarwal, A. (2023). *Managerial Economics*. Sahitya Bhawan Publications.

REFERENCES:

1. Geetika, Ghosh, P., & Roy Chowdhury, P. (2017). *Managerial Economics* (3rd ed.). McGraw Hill Education.
2. Rani, L. (2022). *Managerial Economics: An Indian Adaptation* (8th ed.). Wiley India.
3. Dwivedi, D. N. (2024). *Managerial economics* (10th ed.). Vikas Publishing.
4. Sloman, J., Garratt, D., Guest, J., & Jones, E. (2024). *Economics for business* (9th ed.). Pearson.
5. Sundharam, K. P. M., & Sundharam, E. N. (2022). *Business economics* (5th ed.). Sultan Chand & Sons.
6. Salwan, P. M., & Jindal, P. (2023). *Business economics* (4th ed.). Taxmann.

COURSE OUTCOMES: On successful completion of this course, the students will be able to:

- CO1:** Explain the nature and scope of business economics differentiate between micro and macroeconomics, and describe basic economic problems and types of economies.
- CO2:** Apply the laws of demand and supply, calculate different elasticity measures, and determine market equilibrium under changing market conditions.
- CO3:** Analyze short-run and long-run production functions and cost curves, and evaluate cost control measures to aid managerial decisions.
- CO4:** Compare different market structures and assess suitable pricing strategies, including the impact of government price controls.
- CO5:** Interpret key macroeconomic concepts and indicators, and assess their relevance and application to business strategy and decision-making using practical case studies.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	H	M	M	L	L	L	M	M	H	M	L
CO2	H	M	H	H	M	M	M	L	H	H	M
CO3	H	L	H	H	M	M	M	L	H	H	M
CO4	H	M	H	H	M	M	M	M	H	H	M
CO5	H	M	H	M	H	M	H	H	H	H	M

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8 : Decent Work and Economic Growth

This course focuses on economic principles, market dynamics, and business decision-making that directly contribute to promoting sustained, inclusive economic growth and productive employment.

COEX 361	INDIAN ECONOMY	L	T	P	C
SDG: 8		2	1	0	3

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To understand the features and problems of Indian economy
- COB2:** To assess poverty alleviation programs, employment generation schemes, and inequality measures.
- COB3:** To study the evolution, challenges, and policy measures in various sectors.
- COB4:** To explore India's trade policy, foreign exchange management, and global economic relations.
- COB5:** To interpret trends in inflation, fiscal deficit, balance of payments.

MODULE I INDIAN ECONOMY SYSTEM L:6 T:3 P: 0

Introduction – Origin and transition on Indian economy, features and issues of Indian economy, Economic development – indicators, planned economic development in India, Achievement & failures, Economic crisis – Economic reforms – New economic policy – NITI Aayog.

MODULE II PROBLEMS OF INDIAN ECONOMY L:6 T:3 P: 0

Human development index – Present scenarios of population – Demographic trends in population – measures to control the population, poverty, inequality and unemployment. Income and regional inequalities – causes and measures.

MODULE III SECTORS OF INDIAN ECONOMY L:6 T:3 P: 0

Indian agriculture – Trends in production and productivity – Green revolution – Agricultural marketing and issues – food security & policy, public distribution system. Industrial development; trends and problems, MSMEs, industrial policy 1991, financial sectors in India.

MODULE IV FOREIGN TRADE L:6 T:3 P: 0

Composition and direction of India's foreign trade – Role of FDI – Foreign Institutional Investors, BOP, India's Trade Policy. Foreign trade for developing economy.

MODULE V FISCAL FEDERALISM L:6 T:3 P: 0

Principles of federal finance – fiscal federalism in India – vertical & horizontal imbalances – finance commission – reports & recommendations.

L – 30; T – 15; P – 0; Total Hours: 45**TEXT BOOKS:**

1. Sankaran, S. (2022). *Indian economy* (Revised ed.). Margam Publications.
2. Basu, K. (2021). *The Oxford companion to economics in India* (3rd ed.). Oxford University Press.
3. Singh, R. (2022). *The Indian economy: For UPSC and state civil services examinations* (14th ed.). McGraw Hill Education.
4. Aryamala, T. (2023). *Indian economy* (Latest ed.). Vijay Nicole Imprints Pvt. Ltd.

REFERENCES:

1. Puri, V. K., & Misra, S. K. (2022). *Indian economy* (41st ed.). Himalaya Publishing House.
2. Gupta, K. R., & Gupta, J. R. (2008). *Indian economy* (1st ed.). Atlantic Publishers & Distributors.
3. Kapila, U. (2023). *Indian economy: Performance and policies* (23rd ed.). Academic Foundation.

COURSE OUTCOMES: On successful completion of this course, the students will be able to:

- COB1:** Explain key structural features of the Indian economy
- COB2:** Assess government policies on poverty, employment, and social sector development
- COB3:** Analyze the sectoral composition of GDP (Agriculture, Industry, Services)
- COB4:** Apply basic economic models to understand India's international trade and balance of payments
- COB5:** Interpret key macroeconomic indicators like inflation, fiscal deficit.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	H	M	M	M	M	L	M	M	M	M	M
CO2	H	M	H	M	M	L	M	H	M	M	H
CO3	H	L	H	H	M	L	M	M	H	M	M
CO4	M	M	M	H	H	M	M	M	M	H	M
CO5	H	L	M	H	H	M	M	M	H	H	M

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

This course contributes to SDG 8 by fostering skills that promote sustainable and inclusive economic growth. By teaching technical drawing standards and the application of orthographic projections to design simple solids, students are equipped to innovate and contribute to the development of sustainable industrial solutions, creating opportunities for decent work and economic progress.

COEX 362	ELEMENTS OF INSURANCE	L	T	P	C
SDG: 8		2	1	0	3

COURSE OBJECTIVES:

This course aims to enable the learners,

COB1: To introduce students to the fundamental concepts of risk and insurance, including types, mechanisms, and risk management techniques.

COB2: To familiarize students with legal principles governing insurance contracts and the regulatory framework of the insurance industry.

COB3: To provide an understanding of life insurance policies, their features, types, benefits, and evolving industry trends.

COB4: To explain various forms of general insurance including marine, fire, health, and miscellaneous insurance.

COB5: To develop knowledge in the principles and practices of insurance underwriting, claim processing, and pricing strategies.

MODULE I	CONCEPT OF RISK AND INSURANCE	L:6	T:3	P: 0
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Concept of Risk -Defining Risk- Categories of Risks-Risk appraisal and Selection - Objectives of Risk Selection-Determinants of Risk -Management of Risk: Risk Mitigation- Risk avoidance -Risk prevention and Reduction- Insurance and Hedging.

MODULE II	LEGAL PRINCIPLES OF INSURANCE	L:6	T:3	P: 0
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Legal Principles of Insurance -Economic Financial Value-Principles of indemnity- Insurable interest - Principle of subrogation-Principle of contribution-Distinct legal aspects of insurance contract-Basic parts of insurance contracts- Insurance provisions.

MODULE III	LIFE INSURANCE	L:6	T:3	P: 0
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Life Insurance - Motives of Purchasing life insurance policies-features of a life insurance contract - Types of policies-Life insurance policies riders - benefits of life insurance policies - Annuities and Pension fund schemes.

MODULE IV	GENERAL INSURANCE	L:6	T:3	P: 0
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Contract of marine insurance -elements of marine insurance - classes of policies - policy conditions - clause in a marine insurance policy - marine losses

Fire Insurance: Fire Insurance - features of a fire insurance - kinds of policies - policy conditions - payment of claims -reinsurance.

**MODULE V MEDICAL AND UNDERWRITING L:6 T:3 P: 0
OF INSURANCE**

Medical Insurance: Types of Health Insurance and Forms of Health insurance coverage. Miscellaneous Insurance: Miscellaneous Insurance - motor insurance - burglary - personal accident insurance.

Insurance underwriting-Risk appraisal and Risk selection -Handling claims and Complaints.

L – 30; T – 15; P – 0; Total Hours: 45

TEXT BOOKS:

1. Insurance Management Ganguly, A. (2016). New Age Internationals.
2. Fundamentals of Insurance - Dr.Periyasamy, Himalaya Publishing Pvt Ltd, Mumbai.
3. Insurance principles and practice - Moorthy. A, Margham Publications, Chennai.
4. Fundamentals of insurance - Dr. P.K. Guptha, Margham publications, Chennai

REFERENCES:

1. Insurance principles and practice - Periasamy. P, Margham Publications, Chennai
2. Risk Management and Insurance Planning Jatiender.,& Loomba. (2014).. PHI Private Learning Ltd.
3. Principles of Insurance Management Neelam, C. G. (2009). Excel Books Private Ltd
4. Insurance principles and practice - Mishra. M. N, Sultan Chand & Sons, New Delhi.
5. Insurance principles and practice - Balu. V. &Premilan, Margham Publications, Chennai.

COURSE OUTCOMES: On successful completion of this course, the students will be able to:

COB1: Define and explain the concept of risk, its types, and the mechanism of insurance including risk management techniques.

COB2: Apply legal principles such as indemnity, insurable interest, utmost good faith, and subrogation to analyze insurance contracts.

- COB3:** Identify and differentiate between various life insurance policies and evaluate their benefits and financial implications.
- COB4:** Classify and describe general insurance types such as marine, fire, and health insurance, including policy features and claims process.
- COB5:** Analyze the underwriting process, evaluate risk selection criteria, and understand claim settlement and insurance pricing models.

Board of Studies (BoS): 21 st BOS of the Department of Commerce held on 01.07.2025	Academic Council: 24th AC held on 26th August 2025
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	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	H	M	H	M	L	L	M	M	H	L	M
CO2	H	M	M	M	M	L	L	H	H	M	H
CO3	H	M	M	M	M	M	M	M	M	M	M
CO4	H	L	M	M	M	M	L	M	H	M	M
CO5	H	M	H	H	M	M	M	H	H	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8 : Decent Work and Economic Growth

This course promotes financial security and risk management, which are vital for sustaining economic growth and protecting well-being.

MULTI DISCIPLINARY COURSES - II

COEX 91	BUSINESS MATHEMATICS AND	L	T	P	C
SDG: 8	STATISTICS	3	1	0	4

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To learn foundational mathematical skills for business applications
- COB2:** To learn how functions and differentiation apply to business problems.
- COB3:** To learn how to collect, organize, and summarize business data.
- COB4:** To understand basic probability concepts and their use in business decisions.
- COB5:** To explore relationships between variables and test business assumptions.

MODULE I INTRODUCTION TO BUSINESS MATHEMATICS L:8 T:3 P: 0

Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding inverse of a matrix through determinant method; Solution of system of linear equations up to three variables - Simple and Compound interest (including continuous compounding); and Rate of interest

MODULE II CALCULUS FOR BUSINESS L: 10 T:3 P: 0

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limits and continuity of a function; Concept and rules of differentiation; applications of differentiation - elasticity of demand and supply, Maxima and Minima of functions relating to cost, revenue and profit.

MODULE III DESCRIPTIVE STATISTICS L: 9 T:3 P: 0

Data Collection & Frequency Distribution - Graphical Representation - Measures of Central Tendency: Arithmetic mean, Geometric mean, Harmonic mean - Measures of Dispersion: Standard Deviation, Variance.

MODULE IV PROBABILITY DISTRIBUTION L: 8 T:3 P: 0

Probability and Distribution: Introduction, Addition, and multiplication law of probability, Conditional probability, Baye's theorem.

MODULE V INFERENTIAL STATISTICS L: 10 T:3 P: 0

Correlation: Karl Pearson's and Spearman's methods - Regression: Regression equations, estimation, and properties of regression coefficients - Introduction to hypothesis testing – t-test and Chi-square test with simple applications.

L –45 ; T –15 ; P –0 ; Total Hours: 60

TEXT BOOKS:

1. Bhardwaj, R. S. "Business Mathematics and Statistics", Scholar Tech Press, New Delhi, 2019
2. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. "Statistics for Management", Pearson Education, New Jersey, 2017.
3. Thukral, J. K. "Business Mathematics and Statistics", Maximax Publications, New Delhi, 2017.
4. Vohra, N. D. "Business Mathematics and Statistics", New Delhi, Tata McGraw Hill Education India, 2014.

REFERENCES:

1. Khan Academy – Math & Statistics - <https://www.khanacademy.org>
2. OpenStax – Introductory Business Statistics & Mathematics for Business <https://openstax.org/subjects/business>
3. Coursera – Statistics, Mathematics & Business Calculus Courses <https://www.coursera.org>

COURSE OUTCOMES:

By the end of Course, learners will be able to

- CO1:** Solve equations using matrices and to compute simple, compound, and continuous interest.
- CO2:** Apply calculus to analyze cost, demand, and profit-related functions.
- CO3:** Calculate averages and dispersion measures and present data visually.
- CO4:** Apply probability laws and Bayes' theorem for analyzing uncertainty.
- CO5:** Use correlation, regression, and hypothesis testing to support decision-making.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	H	M	M		M		H		M	M	
CO2	H	M	M		L		M		H	H	
CO3			H		H		M			M	L
CO4	L	L	H		M				M	M	
CO5		M	M	H	H		L			H	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8 – Decent Work and Economic Growth

This course supports by equipping students with analytical and quantitative skills essential for informed business decision-making and enhanced economic productivity.

COEX 371	UNIVERSAL HUMAN VALUES - I	L	T	P	C
SDG:4		3	1	0	4

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To help students understand the need and importance of value education for a fulfilling life.
- COB2:** To develop clarity about the human being as a co-existence of self and body, and promote well-being through self-regulation.
- COB3:** To instil the values of trust, respect, and justice for harmony in family and society.
- COB4:** To sensitize students about harmony in nature and existence, promoting sustainable and holistic living.
- COB5:** To equip students with the principles of professional ethics and inspire them to lead value-based careers.

MODULE I	INTRODUCTION TO VALUE EDUCATION	L:9	T:3	P: 0
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Right Understanding, Relationship and Physical Facility (Holistic Development and the role of education) Understanding Value Education, Self-exploration as the process for value education, Continuous happiness and prosperity – the basic human aspirations, – Current Scenario, Method to fulfil the basic human aspirations.

MODULE II	HARMONY IN THE HUMAN BEING	L:9	T:3	P: 0
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Understanding human being as the co-existence of the self and the body, Distinguishing between the needs of the self and the body, The body as an instrument of the self, Understanding harmony in the self, harmony of the self with the body, Programme to ensure self-regulation and health.

MODULE III	HARMONY IN THE FAMILY AND SOCIETY	L:9	T:3	P: 0
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Harmony in the family – the basic unit of human interaction, 'Trust' – the foundational value in relationship, 'Respect' – as the right evaluation, other feelings, Justice in human-to human relationship, Understanding harmony in the society, Vision for the universal human order.

MODULE IV HARMONY IN THE L:9 T:3 P: 0
NATURE/EXISTENCE

Understanding harmony in the nature, Interconnectedness, self-regulation and mutual fulfilment among the four orders of nature, Realizing existence as co-existence at all levels, The holistic perception of harmony in existence.

MODULE V PROFESSIONAL ETHICS L:9 T:3 P: 0

Natural acceptance of human values, Definitiveness of (Ethical) human conduct, A basis for humanistic education, humanistic constitution and universal human order, Competence in professional ethics holistic technologies, production systems and management models-Typical case studies, strategies for transition towards value-based life and profession.

L – 45; T – 15; P – 0; Total Hours: 60

TEXT BOOKS:

1. Gaur, R. R., Asthana, R., &Bagaria, G. P. (2019). A foundation course in human values and professional ethics (2nd rev. ed.). Excel Books.
2. Tripathi, A. N. (2023). Human values (4th ed.). New Age International Publishers

REFERENCES:

1. Gaur, R. R., Sangal, R., &Bagaria, G. P. (2010). Human values and professional ethics. Excel Books.
2. Gandhi, M. K. (1993). The story of my experiments with truth (M. Desai, Trans.). Beacon Press. (Original work published 1927)
3. Sunderlal, P. (2003). Bharat meinAngrejiRaj ,Publications Division, Ministry of Information and Broadcasting, Government of India.
4. Azad, M. A. K. (1988). India wins freedom: An autobiographical narrative. Orient BlackSwan.

COURSE OUTCOMES: On successful completion of this course, the students will be able to:

- COB1:** Explain the concepts of right understanding and value education.
- COB2:** Identify harmony in self and the body and ensure a healthy lifestyle through self-regulation.
- COB3:** Develop harmonious relationships in family and society based on trust and respect.

COB4: Demonstrate understanding of the interconnectedness in nature and sustainable living.

COB5: Apply ethical principles in professional settings and work toward a value-based career.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	M	H	M	–	–	–	M	H	–	–	H
CO2	–	–	M	M	–	–	H	H	–	M	H
CO3	M	H	H	–	–	–	M	H	–	–	H
CO4	–	–	M	H	M	H	M	H	M	H	H
CO5	H	H	H	M	H	M	H	H	H	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4 : Quality Education

This course fosters ethical awareness, harmony in relationships, and sustainable living, promoting respect, justice, and well-being at individual and societal levels. It nurtures values essential for peaceful coexistence and responsible citizenship.

COEX 372	FUNDAMENTALS OF HUMAN RIGHTS	L	T	P	C
SDG: 16		3	1	0	4

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To introduce the fundamental concepts.
- COB2:** To explore the historical evolution and international development of Human Rights.
- COB3:** To examine the rights of women and children.
- COB4:** To understand the multi-dimensional nature of Human Rights.
- COB5:** To familiarize students with national and international redressal mechanisms.

MODULE I INTRODUCTION TO HUMAN RIGHTS L:9 T:3 P: 0

Introduction- Classification of Human Rights- Scope of Human Rights- Characteristics of Human Rights - Challenges for Human Rights in the 21st Century. – Constitutional Provision for Protection of Human Rights – UNHRC (United Nations Human Rights Commission).

MODULE II HISTORICAL DEVELOPMENT OF HUMAN RIGHTS L:9 T:3 P: 0

Human Rights in Pre-World War Era- Human Rights in Post-World War Era- Evolution of International Human Rights Law - the General Assembly Proclamation- Institution Building, Implementation and the Post- Cold War Period. The ICC.

MODULE III RIGHTS OF WOMEN AND CHILDREN L:9 T:3 P: 0

Rights of Women – Gender Equity – Female Feticide and Infanticide and Sex Selective Abortion – Physical Assault and Sexual Harassment – Remedial Measures Rights to Children – Protection of Rights – Survival Rights – Participation Rights – Development Rights.

MODULE IV MULTI – DIMENSIONAL ASPECTS OF HUMAN RIGHTS L:9 T:3 P: 0

Labour Rights – Bonded Labour – Child Labour – Contract Labour – Migrant Labour – Domestic Women Labour – Rights of Ethnic Refugees – Problems and Remedies – Role of Trade Union in protecting the Rights of Labourers

MODULE V GRIEVANCE AND REDRESSAL L:9 T:3 P: 0
MECHANISM

Redressal Mechanisms at National and International Levels – Structure and Functions of National and State level Human Rights Commission – Rights to Information Act, 2005 – Formation of UNO, Universal Declaration of Human Rights, 1948 – Human Rights Act, 1993 – Constitutional Remedies and Directives Principles of State Policy.

L – 45; T – 15; P – 0; Total Hours: 60

TEXT BOOKS:

1. Dr. Bhagyashree A. Deshpande (2024) Human right (law and practice) Central Law Publications.
2. Ranjit Kumar Barman (2024) Human Rights Issues and Challenges Abhijeet Publications.

REFERENCES:

1. Judge Antônio Augusto Cançado Trindade and Damián A. González-Salzberg (2024) International Law of Human Rights OXFORD University Press.
2. Umesh Bhatt (2005) Human Rights: Achievements and Challenges Vista International Publishing House.
3. Jack Donnelly (2003) Universal Human Rights in Theory and Practice Cornell University Press

COURSE OUTCOMES:

On successful completion of this course, the students will be able to:

- CO1:** Define and discuss the concept, history, and necessity of human rights in a global and constitutional context.
- CO2:** Analyze the historical development and institutional frameworks of Human Rights at the global level.
- CO3:** Evaluate contemporary issues related to the rights of women and children and the role of international conventions in ensuring protection.
- CO4:** Examine the challenges and rights of marginalized groups including labourers, refugees, and migrants, and suggest practical measures.
- CO5:** Assess grievance redressal mechanisms and the legal frameworks at national and international levels for the enforcement of Human Rights.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	M	M	L	-	-	-	H	M	-	M	M
CO2	M	H	M	M	-	-	H	H	-	M	M
CO3	H	M	M	M	-	-	H	-	M	H	H
CO4	M	H	H	M	L	M					M
CO5	H	M	H	M	M	-	M	H	H	M	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 16 : Peace, Justice and Strong Institutions

The study of Human Rights aligns with SDG 16 – Peace, Justice and Strong Institutions, promoting inclusive and just societies. The course covers legal frameworks safeguarding life, liberty, equality, and protection from exploitation. It explores women's, children's, and labour rights, and mechanisms for redressal and justice. This fosters awareness of human dignity, social equity, and the role of strong institutions in ensuring justice

SKILL ENHANCEMENT COURSE - I

COEX 391	MS OFFICE FOR BUSINESS	L	T	P	C
SDG: 4	APPLICATIONS	0	0	4	2

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To know the fundamental concepts of modern computing, operating systems, and common business application software.
- COB2:** Acquire proficiency in using MS Word for professional documentation, including formatting, layout, tables, styles, and mail merge.
- COB3:** To develop skills in creating compelling business presentations using MS PowerPoint, including multimedia and animation features.
- COB4:** To build foundational and intermediate-level data handling skills using MS Excel for data entry, formatting, formulas, and charting.
- COB5:** To apply advanced Excel tools for business data analysis, including PivotTables, data validation, macros, and decision-making models.

MODULE I FUNDAMENTALS OF MODERN L: 0 T: 0 P: 12
COMPUTING AND MS WORD
APPLICATIONS

Applications of Computers in Business and Commerce - Modern Types of Computers – Types of Operating Systems – Software Types – Common Office Productivity Tools – Introduction to Internet and Online Collaboration Tools.- Introduction to MS-Word – Text Basics- Text Formatting and saving file- Working with Objects- Header & Footers- Working with bullets and numbered lists- Tables- Styles and Content- Merging Documents - Printing

MODULE II MS POWER POINT L: 0 T: 0 P: 12
PRESENTATION

Introduction to Power Point – Setting Up PowerPoint Environment- Creating slides and applying themes- Working with bullets and numbering- Working with Objects- Hyperlinks and Action Buttons- Working With Movies and Sounds- Using Smart Art and Tables- Animation and Slide Transition- Proofing and Printing.

MODULE III MS EXCEL OPERATIONS AND L: 0 T: 0 P: 12
FUNCTIONS

Introduction to Excel interface - Creating, saving, and opening workbooks- Cell basics: selecting, editing, formatting text and numbers- Rows, columns, and cell range management - Copy-paste, drag-fill, and AutoFill- Formatting - Worksheet operations- Basic formulas and functions: SUM, AVERAGE, MIN, MAX, COUNT- Cell referencing - Page setup and print options.

MODULE IV DATA FORMATTING AND ANALYSIS IN EXCEL L: 0 T: 0 P: 12

Advanced functions: Logical, Text, Date/Time -Sorting and Filtering - Data validation - Conditional formatting – Charts -Freeze panes, split window, zoom tools - Paste Special options - Protection: locking cells, protecting sheet/workbook.

MODULE V EXCEL TOOLS FOR BUSINESS DECISION MAKING L: 0 T: 0 P: 12

Lookup & Reference functions –PivotTables – Pivot Charts- What-If Analysis- Data Consolidation from multiple sheets- Named ranges - Error handling-Intro to Macros- Connecting Excel to external data sources.

L – 0; T – 0; P – 60; Total Hours: 60

TEXT BOOKS:

1. McFedries, P. (2022). *Microsoft Excel Formulas and Functions (Office 2021 and Microsoft 365)* (1st ed.). Microsoft Press.
2. Rajaraman, V., & Adabala, N. (2014). *Fundamentals of Computers* (6th ed.). PHI Learning.
3. Leon, A., Leon, M., & Leon, L. (2013). *Introduction to Information Technology*. Vijay Nicole Imprints Pvt. Ltd
4. John Walkenbach (2021). *Microsoft Excel formulas and functions (Office 2021 and Microsoft 365)* (1st ed.). Microsoft Press.

REFERENCES:

1. Gabriel Gurley, 'A Conceptual Guide to OpenOffice.org 3', Create Space Independent Publishing Platform, 2008
2. Gurley, G. (2008). *A Conceptual Guide to OpenOffice.org 3*. CreateSpace Independent Publishing Platform. ISBN: 9781438261019.
3. Jarboe, G., Thomases, H., Smith, M., & Treadaway, C. (2001). *MS Office XP Complete*. BPB Publications.

COURSE OUTCOMES:

On successful completion of this course, the students will be able to:

- CO1:** Explain the fundamentals of modern computing and the usage of business application software in a digital environment.
- CO2:** Create well-formatted business documents using MS Word with professional layout, tables, styles, and mail merge functionality.
- CO3:** Design and deliver impactful business presentations using PowerPoint, incorporating multimedia, transitions, and animations
- CO4:** Use MS Excel to manage data, apply formulas, create visualizations, and perform basic data operations.
- CO5:** Utilize advanced Excel features such as PivotTables, lookup functions, data analysis tools, and macros for real-world business scenarios.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	M	L	M	M	-	H	M	M	L	H	M
CO2	M	-	M	M	L	H	L	-	M	H	M
CO3	H	M	H	-	M	H	M	M	M	H	M
CO4	M	H	M	M	L	M	-	M	L	M	M
CO5	M	-	H	H	M	H	M	H	M	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4 : Quality Education

This course develops digital literacy and data management skills essential for productivity and efficient business operations. It empowers students to leverage technology for informed decision-making and effective communication.

COEX 392	BUSINESS MODELS FOR	L	T	P	C
SDG: 8	E-COMMERCE	0	0	4	2

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To introduce students to various business models in e-commerce and their applications.
- COB2:** To develop analytical skills for understanding digital marketing and consumer behaviour.
- COB3:** To equip students with knowledge of e-commerce infrastructure and emerging technologies.
- COB4:** To enhance awareness of financial and legal aspects of online business.
- COB5:** To prepare students for future trends and innovations in e-commerce.

**MODULE I INTRODUCTION TO E-COMMERCE L: 0 T: 0 P: 12
& BUSINESS MODELS**

Definition, history and scope of e-commerce, Difference between e-commerce and e-business, Benefits and limitations, Types of E-Commerce (B2B, B2C, C2C, B2G), E-Commerce Business Models (Marketplace, Subscription, Dropshipping), Revenue Models in E-Commerce, Case Studies on Successful E-Commerce Businesses.

**MODULE II DIGITAL MARKETING AND L: 0 T: 0 P: 12
CONSUMER BEHAVIOUR IN E-COMMERCE**

Online Consumer Behaviour & Buying Patterns, Digital Marketing Strategies (SEO, SEM, Social Media Marketing), Customer Relationship Management (CRM) in E-Commerce, Personalization & AI in E-Commerce Marketing, Ethical & Legal Considerations in Digital Marketing.

**MODULE III E-COMMERCE INFRASTRUCTURE L: 0 T: 0 P: 12
AND TECHNOLOGY**

Website Development & Hosting for E-Commerce, Payment Gateways & Digital Transactions. Cybersecurity & Fraud Prevention in E-Commerce, Logistics & Supply Chain Management in Online Business, Emerging Technologies (Blockchain, AI, IoT) in E-Commerce.

MODULE IV FINANCIAL & LEGAL ASPECTS OF E-COMMERCE L: 0 T: 0 P: 12

E-Commerce Business Financing & Investment Strategies, Taxation & Compliance in Online Business. Intellectual Property & Data Protection Laws, International Trade & Cross-Border E-Commerce Regulations, Case Studies on Legal Challenges in E-Commerce.

MODULE V INNOVATION AND FUTURE OF E-COMMERCE L: 0 T: 0 P: 12

AI & Automation in E-Commerce, Sustainable & Ethical E-Commerce Practices, Omni channel Retailing & Customer Experience, Metaverse & Virtual Commerce, Future Challenges & Opportunities in E-Commerce.

L – 0; T – 0; P – 60; Total Hours: 60

TEXT BOOKS:

1. *Kenneth C. Laudon & Carol G. Traver. (2023). E-commerce: Business, technology, society (18th ed.). Pearson Education.*
2. *David Whiteley. (2023). E-commerce: Strategy, technologies and applications (5th ed.). McGraw Hill Education.*
3. *P.T. Joseph (2012). E-commerce: An Indian perspective (4th ed.). PHI Learning.*
4. *Ravi Kalakota & Andrew Whinston (2023). Frontiers of electronic commerce (2nd ed.). Pearson Education.*
5. *S. Jaiswal (2023). E-commerce. Galgotia Publications.*

REFERENCES:

1. Rayport, Jeffrey & Jaworski, Bernard (2002). *Introduction to e-commerce.* McGraw Hill Education.
2. Bhaskar Bharat (2023). *Electronic commerce: Framework, technologies and applications* (2nd ed.). Tata McGraw Hill Education.
3. Gary Schneider (2023). *Electronic commerce* (12th ed.). Cengage Learning.
4. Charles Trepper (2001). *E-business: Roadmap for success.* Addison-Wesley. ISBN: 9780201616188.
5. Nina Godbole & Sunit Belapure (2023). *Cyber security: Understanding cyber crimes and digital forensics.* Wiley India. ISBN: 9788126521791.

COURSE OUTCOMES: On successful completion of this course, the students will be able to:

- CO1:** Identify and explain different e-commerce business models and revenue strategies.
- CO2:** Analyze digital marketing strategies and consumer behavior in the e-commerce environment.
- CO3:** Evaluate e-commerce technology infrastructure including cybersecurity and emerging tools.
- CO4:** Interpret legal and financial considerations related to online business operations.
- CO5:** Assess innovations, trends, and future challenges shaping the e-commerce industry.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	M	L	M	M	L	H	M	M	L	H	M
CO2	M	M	M	M	L	H	L	M	M	H	M
CO3	H	M	H	H	M	H	M	M	M	H	M
CO4	M	H	M	M	L	M	L	M	L	M	M
CO5	M	M	H	H	M	H	M	H	M	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8 : Decent Work and Economic Growth

This Business Models for E-Commerce course equips students with knowledge of digital business strategies, technology, and ethical practices that promote inclusive and sustainable economic growth. It supports innovation and responsible consumption in the digital marketplace.

B.Com.	Accounts and Finance (Honours / Honours with Research)	Regulations 2025
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COEX 393	PUBLIC RELATIONS MANAGEMENT	L	T	P	C
SDG: 16		0	0	4	2

COURSE OBJECTIVES:

This course aims to enable the learners,

COB1: Recognize the evolution, scope, and significance of public relations in modern society.

COB2: Examine the historical and global development of PR practices, especially in India, USA, and UK.

COB3: Apply PR tools and techniques in managing communication, events, and crises.

COB4: Develop strategic PR plans with budgeting, audience targeting, and feedback mechanisms.

COB5: Explore career opportunities and ethical challenges in the PR profession.

MODULE I INTRODUCTION L: 0 T: 0 P: 12

Definitions- Meaning- Significance -Scope and trends- Models of public relations- Publicity model- Public information model- essentials for public relations- qualities of PR- Ethics in public relations management.

MODULE II EVOLUTION OF PUBLIC RELATIONS L: 0 T: 0 P: 12

Introduction to In-House public relations- PR in India- post colonial revolution- Public relations management in India- Post industrial revolution- Public relations in United States of America-Public relations in United Kingdom.

MODULE III PUBLIC RELATIONS IN PRACTICE L: 0 T: 0 P: 12

Advertising- Publicity- Propaganda and public relations- Introduction to relationship management- Stakeholder relations- working with the media community-Event management-reputation management- crisis management in public relations.

MODULE IV PUBLIC RELATIONS PLANNING L: 0 T: 0 P: 12

Research and setting objectives- Public relations planning- target audience and public relations-resources and budgeting in public relations-strategies in public relations- Communication in public relations- feedback and evaluation in public relations management.

MODULE V CAREER IN PUBLIC RELATIONS L: 0 T: 0 P: 12

Public relations department- public relations agencies- professional bodies of public relations- recent trends in public relations management- product and service public

relations- celebrity public relations-entertainment public relations- public relations for non- profits organisation- political public relations.

L – 0; T – 0; P – 60; Total Hours: 60

TEXT BOOKS:

1. Rita Bhimari, PR 2020, “The Trending practice of public relations”, Bee Books Pvt.Ltd.
2. Sachdeva, Iqbal, (2009). *Public relations: Principles and practices* (1st ed.). Oxford University Press.

REFERENCES:

1. Gregory, A. (2020). *Planning and managing public relations campaigns: A strategic approach* (5th ed.). Kogan Page.
2. Jethwani, J., & Shankar, N. N. (2000). *Public relations management*. Sterling Publishers.

COURSE OUTCOMES: On successful completion of this course, the students will be able to:

- CO1:** Define key concepts and models of public relations and assess their ethical implications.
- CO2:** Trace the historical development of public relations across different countries.
- CO3:** Demonstrate skills in event, crisis, and reputation management through PR tools.
- CO4:** Formulate strategic PR plans including research, communication, budgeting, and evaluation.
- CO5:** Identify diverse PR career avenues and recent trends in the field.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	M	L	M	M	L	H	M	M	L	H	M
CO2	M	M	M	M	L	H	L	M	M	H	M
CO3	H	M	H	H	M	H	M	M	M	H	M
CO4	M	H	M	M	L	M	L	M	L	M	M
CO5	M	M	H	H	M	H	M	H	M	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 16: Peace, Justice and Strong Institutions

This course promotes ethical communication, transparency, and accountability in organizations. It equips students with skills to build trust and manage crises, supporting strong and responsible institutions.

SKILL ENHANCEMENT COURSE - II

COEX 401	ESSENTIALS OF BUSINESS	L	T	P	C
SDG: 4	COMMUNICATION	0	0	2	1

COURSE OBJECTIVES:

This course aims to enable the learners,

COB1: To introduce the fundamental concepts and types of communication relevant to business contexts.

COB2: To equip students with the ability to effectively use secretarial and digital tools in communication practices.

MODULE I INTRODUCTION L: 0 T: 0 P: 13

Meaning and importance of communication – modern communication methods – barriers to communication – need for business letter - layout - kinds of business letters - Business correspondence.

**MODULE II SECRETARIAL COMMUNICATION L: 0 T: 0 P:17
AND MODERN DIGITAL TOOLS**

Introduction of secretarial correspondence – Duties of a secretary – Classification of secretarial correspondence – Specimen letters – Report writing: Types of reports, preparation of reports – Meetings: Agenda, minutes of meeting – Other office documents: Memorandum, office order, circular, notes – Modern forms of communication: Fax, e-mail, video conferencing, internet, websites – Advantages and disadvantages of various forms of communication.

L – 0; T – 0; P – 30; Total Hours: 30

TEXT BOOKS:

1. Kelley, S., & Roach, K. (2022). *Business and professional communication: Keys for workplace excellence* (6th ed.). Pearson.
2. Kitty Locker, S., & Kaczmarek, S. (2021). *Business communication: Building critical skills* (9th ed.). McGraw-Hill Education.
3. Ramachandran. (2007). *Business communication*. Macmillan Publishers India.

REFERENCES:

1. Guffey, M. E., & Loewy, D. (2020). Essentials of business communication: Writing, speaking, and listening skills in business contexts.
2. Bovee, C. L., & Thill, J. V. (2018). Business communication today: A comprehensive guide to modern communication principles and strategies.

COURSE OUTCOMES:

On successful completion of this course, the students will be able to:

COB1: Demonstrate an understanding of various communication methods and their application in business correspondence.

COB2: Apply secretarial communication skills and digital tools to prepare professional reports, agendas, and business letters.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	H	H	M	M	L	M	L	M	H	M	M
CO2	M	H	M	H	M	H	M	M	M	H	M

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4 – Quality Education

This course contributes to SDG 4 by enhancing communication skills, promoting lifelong learning, and empowering students with professional tools and ethical practices relevant for business contexts.

COEX 402	OFFICE MANAGEMENT	L	T	P	C
SDG: 8		0	0	2	1

COURSE OBJECTIVES:

This course aims to enable the learners,

COB1: To equip students with foundational knowledge and practical skills for effective office administration, including office organization, systems, and procedures.

COB2: To develop students' proficiency in digital recordkeeping, documentation ethics, and time management to enhance productivity and align with current industry standards.

MODULE I FUNDAMENTALS OF OFFICE L: 0 T: 0 P: 15
MANAGEMENT

Definition and Scope of Office Management, Functions of a Modern Office, Office Organization: Types and Principles, Office Layout: Open vs. Closed Offices, Office Environment: Lighting, Ventilation, Noise Control, Office Manuals and Forms, Role of Office Manager, Time and Work Management, Office Communication: Oral, Written, Digital.

MODULE II OFFICE SYSTEM AND RECORDS L: 0 T: 0 P:15
MANAGEMENT

Office Systems and Procedures, Work Simplification and Standardization, Filing Systems: Manual and Digital, Records Management: Retention and Disposal Policies, Legal Aspects of Records Keeping (Right to Information Act, GDPR basics).

L – 0; T – 0; P – 30; Total Hours: 30

TEXT BOOKS:

1. R.K. Chopra & Ankita Gaur(2019) Office Management – Himalaya Publishing House
2. Dr. R.C. Bhatia(2021)Office Organization and Management – Atlantic Publishers
3. B.N. Tandon, S. Chand(2017)Office Management and Secretarial Practice.

REFERENCES:

1. C.S. Rayudu – Office Organization and Management – Himalaya Publishing contexts.

COURSE OUTCOMES:

On successful completion of this course, the students will be able to:

COB1: Explain the principles and functions of modern office management, and apply effective time and work management strategies to enhance office productivity.

COB2: Evaluate and design digital documentation and filing systems, incorporating ethical and legal frameworks to ensure efficient and professional office communication and recordkeeping.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	H	H	M	M	M	M	H	M	M	M	H
CO2	M	H	H	H	H	H	M	H	M	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8 : Decent Work and Economic Growth

This course supports SDG 8 (Decent Work and Economic Growth) by equipping students with essential office management skills, enhancing productivity and efficiency in modern business environments. It promotes effective office administration, digital recordkeeping, and time management, aligning with industry standards and fostering a well-organized, ethical, and productive work environment.

COEX 403	VIRTUAL DIGITAL ASSETS	L	T	P	C
SDG: 9		0	0	2	1

COURSE OBJECTIVES:

This course aims to enable the learners,

COB1: To provide foundational knowledge of cryptographic principles, block chain technology, and the operational mechanisms of cryptocurrencies.

COB2: To develop an understanding of cryptocurrency markets, business applications, and legal, ethical, and regulatory considerations.

MODULE I INTRODUCTION OF BITCOIN & CRYPTO CURRENCY L: 0 T: 0 P: 15

Introduction to Cryptography & Blockchain Technology, Bitcoin: History, Mechanism & Transactions- Types of Cryptocurrencies (Ethereum, Litecoin, Stablecoins), Consensus Mechanisms (Proof of Work, Proof of Stake), Security & Privacy in Cryptocurrency Transactions.

MODULE II CRYPTOCURRENCY MARKETS & BUSINESS APPLICATIONS L: 0 T: 0 P:15

Cryptocurrency Exchanges & Trading Strategies, Smart Contracts & Decentralized Finance (DeFi)- Regulatory Frameworks & Legal Considerations, Risks & Challenges in Cryptocurrency Adoption, Future Trends in Digital Assets & Blockchain Innovations.

L – 0; T – 0; P – 30; Total Hours: 30

TEXT BOOKS:

1. Antonopoulos, A. M. (2021). *Mastering Bitcoin: Unlocking digital cryptocurrencies* (3rd ed.). O'Reilly Media.
2. Ammous, S.(2021). *The Bitcoin standard: The decentralized alternative to central banking* (2nd ed.). Wiley.
3. Burniske, C., & Tatar, J. (2021). *Cryptoassets: The innovative investor's guide to Bitcoin and beyond* (2nd ed.). McGraw-Hill Education.

REFERENCES:

1. Drescher, D. (2021). *Blockchain basics: A non-technical introduction in 25 steps* (2nd ed.). Apress..

2. Lewis, A. (2021). *The basics of Bitcoins and blockchains* (2nd ed.). Mango.

COURSE OUTCOMES: On successful completion of this course, the students will be able to:

COB1: Explain the foundational concepts of blockchain technology, cryptography, and major cryptocurrencies, and assess associated risks, privacy, and security concerns.

COB2: Analyze cryptocurrency markets, DeFi applications, legal frameworks, and apply blockchain knowledge to real-world business and financial innovations.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	H	M	M	-	M	H	-	M	H	M	M
CO2	H	H	H	-	H	H	L	H	H	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 9 : Industry, Innovation, and Infrastructure

This course supports by fostering innovation through the exploration of block chain and crypto currency technologies. It empowers students with digital financial literacy and prepares them to contribute to sustainable and inclusive financial infrastructures using decentralized digital.

VALUE ADDED COURSES - I

COEX 431	INDIAN CONSTITUTION	L	T	P	C
SDG: 16		2	0	0	2

COURSE OBJECTIVES:

This course aims to enable the learners,

COB1: To explicate the emergence and evolution of the Indian Constitution.

COB2: To have an insight into the philosophy of fundamental rights and duties, and Directive Principles.

COB3: To demonstrate the structure of union legislature powers & functions.

COB4: To understand the structure of union Executive Leadership and collective responsibility.

COB5: To know the electoral process and judicial system.

MODULE I	INTRODUCTION TO INDIAN	L:6	T: 0	P: 0
	CONSTITUTION			

Meaning of the constitution law and constitutionalism - Historical Background of the Constituent Assembly - Government of India Act of 1935 and Indian Independence Act of 1947 - The Constituent Assembly of India - Enforcement of the Constitution - Indian Constitution and its Salient Features - The Preamble of the Constitution. Citizenship.

MODULE II	RIGHTS AND DUTIES	L:6	T: 0	P: 0
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Fundamental Rights and their Classification: Right to equality, Right to Freedom, Protection against arrest and detention, Right to Life & Personal Liberty, Right against Exploitation, Right to Religion, Cultural and Educational Rights; Fundamental duties.

MODULE III	UNION LEGISLATURE	L:6	T: 0	P: 0
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The Union legislature: Parliament; Lok Sabha -Composition, powers, functions, Rajya Sabha – Composition, powers, functions.

MODULE IV	UNION EXECUTIVE	L:6	T: 0	P: 0
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The Union Executive – President, Vice – President, Prime Minister, Union Council of Ministry, powers and functions, Leadership and collective responsibility.

MODULE V INDIAN ELECTORAL SYSTEM L:6 T: 0 P: 0

Electoral system powers and functions – Government of the State - The Governor – the Council of Ministers and the Chief Minister – Powers and Functions-Elections-Electoral Process and Election Commission of India - Indian judicial system and Panchayat Raj.

L – 30; T – 0; P – 0; Total Hours: 30

TEXT BOOKS:

1. Sharma, B. K. (2022). Introduction to the Constitution of India (6th ed.). PHI Learning Private Limited.
2. Basu, D. D. (2022). Introduction to the Constitution of India (Student's ed., 19th/20th ed.). Prentice-Hall of India.
3. Jain, M. P. (2021). Indian constitutional law (7th ed.). LexisNexis.

REFERENCES:

1. Nariman, F. S. (2023). You must know your Constitution. Metamorphosis Publishing.
2. Sengupta, A. (2023). The colonial Constitution: A 21st-century perspective. Juggernaut Books.
3. Rai, U. R. (2024). Constitutional law: Governance structure. Eastern Book Company.
4. Dasgupta, S. (2024). Legalizing the revolution: India and the Constitution of the postcolony. Cambridge University Press.

COURSE OUTCOMES:

On successful completion of this course, the students will be able to:

- CO1:** Describe the scope and key concepts of export-import trade and regulatory bodies.
- CO2:** Interpret trade terms and evaluate payment methods.
- CO3:** Apply import documentation and compliance procedures.
- CO4:** Prepare standard documents for export transactions.
- CO5:** Demonstrate use of digital platforms in trade documentation.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	H	M	M	-	M	-	H	H	M	-	H
CO2	M	H	M		H	-	H	H	M	-	H
CO3	H	H	M	-	M	-	M	M	M	-	M
CO4	M	H	M	-	H	M	M	H	M	M	H
CO5	M	H	H	-	H		H	H	M	-	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 16 : Peace, Justice and Strong Institutions

This course directly supports SDG 16 – Peace, Justice and Strong Institutions by promoting constitutional literacy, civic awareness, and respect for democratic values. It empowers students to understand legal structures and their roles in upholding justice, equality, and responsible citizenship in a democratic society.

COEX 432	WORK ETHICS AND POSITIVE	L	T	P	C
SDG: 9	ATTITUDE	2	0	0	2

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To know the importance of work ethics and positive behaviour in the workplace.
- COB2:** To develop a personal and professional value system aligned with ethical conduct.
- COB3:** To cultivate attitudes and habits that foster teamwork, responsibility, and integrity.
- COB4:** Apply ethical decision-making frameworks in real-life workplace scenarios.
- COB5:** To enhance emotional intelligence, resilience, and proactive behaviour.

MODULE I INTRODUCTION L:6 T: 0 P: 0

Work ethics Introduction, Meaning, Concept and Objectives, Core Values of Work Ethics- Cleanliness, Law Abidingness, Rational Thinking, Scientific Temper, Other Principles of Work Ethics, Qualities of Leadership, Contemporary Challenges.

**MODULE II POSITIVE ATTITUDE AT THE L:6 T: 0 P: 0
WORKPLACE**

Definition and components of a positive attitude, Benefits of positive thinking and optimism, Overcoming negativity and managing stress, Developing gratitude and self-motivation.

**MODULE III PROFESSIONALISM AND L:6 T: 0 P: 0
WORKPLACE ETIQUETTE**

Time management, discipline, punctuality, Grooming and workplace behaviour, Respecting diversity and inclusion, Effective communication and listening skills.

**MODULE IV ETHICAL DECISION-MAKING , L:6 T: 0 P: 0
PROBLEM SOLVING AND SELF
AWARENESS**

Models of ethical decision-making, Handling peer pressure and conflicts, role-plays and situational analysis, Self-regulation and empathy, Resilience and

coping strategies, Personal goal setting and reflection, Growth mindset and continuous improvement.

MODULE V TEAMWORK AND LEADERSHIP L:6 T: 0 P: 0
ETHICS

Roles and responsibilities in a team, Leadership styles and ethical leadership, Accountability and collaboration, Building trust and team spirit.

L – 30; T – 0; P – 0; Total Hours: 30

TEXT BOOKS:

1. Martin, G. R. (2010). *Work ethics for today's workforce*. Delmar Cengage Learning.
2. Krishnan, G. R. (2016). *Developing soft skills for personality development*. Himalaya Publishing House.
3. Velasquez, M. G. (2017). *Business ethics: Concepts and cases*. Pearson Education.

REFERENCES:

1. Covey, S. R. (1989). *The 7 habits of highly effective people*. Free Press.
2. Johnson, C. E. (2017). *Ethics in the workplace: Tools and tactics for organizational transformation*. SAGE Publications

COURSE OUTCOMES: On successful completion of this course, the students will be able to:

- CO1:** Define key concepts related to work ethics and attitude.
- CO2:** Demonstrate professional behaviour and workplace etiquette.
- CO3:** Analyze ethical dilemmas and choose appropriate responses.
- CO4:** Practice positive communication and teamwork skills.
- CO5:** Reflect on their own attitudes and work habits for continuous improvement.

Board of Studies (BoS):

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Academic Council:

24th AC held on 26th August 2025

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	M	M	M	-	L	L	M	H	L	L	M
CO2	M	H	M	M	L	M	M	H	M	L	M
CO3	M	M	H	M	M	L	M	H	M	M	H
CO4	M	H	M	M	-	-	M	H	M	M	H
CO5	M	M	M	M	-	-	H	H	L	M	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 9: Industry, Innovation, and Infrastructure

This course supports SDG 9 (Industry, Innovation, and Infrastructure) by fostering a culture of ethical behaviour, teamwork, and professionalism in the workplace. It encourages the development of positive attitudes and soft skills, which are essential for innovation and sustainable industrial growth.

COEX 433	HEALTH AND WELLNESS	L	T	P	C
SDG: 3		2	0	0	2

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To comprehend the essential concepts of physical, mental, and emotional well-being.
- COB2:** To enhance knowledge on nutrition, lifestyle, and preventative healthcare.
- COB3:** To develop stress management strategies and mindfulness approaches.
- COB4:** To promote engagement in physical activity and leisure exercises.
- COB5:** To improve the capacity to implement health and wellness behaviours in both personal and professional contexts.

MODULE I INTRODUCTION TO HEALTH AND WELLNESS L:6 T: 0 P: 0

Definition and aspects of wellness: Physical, Emotional, Intellectual, Social, Spiritual, Environmental. National Health Policy. Global and Indian perspectives on health according to WHO criteria. Comprehensive wellness and prophylactic healthcare.

MODULE II NUTRITION AND LIFESTYLE L:6 T: 0 P: 0

Balanced diet, macro and micronutrients. Reading food labels. Diet planning. Lifestyle diseases – causes, prevention, and management. Health and hygiene practices. Sleep hygiene and circadian rhythms.

MODULE III PHYSICAL FITNESS AND ACTIVITY L:6 T: 0 P: 0

Benefits of physical activity, types of exercises (aerobic, strength, flexibility). Yoga and pranayama. Exercise prescription for different age groups. Fitness assessments. Use of technology in monitoring health (apps, wearable).

MODULE IV MENTAL AND EMOTIONAL WELL-BEING L:6 T: 0 P: 0

Mental health awareness. Stress and coping mechanisms. Time management, emotional intelligence, mindfulness, and meditation practices. Seeking support and breaking the stigma of mental health.

**MODULE V APPLICATION AND LIFESTYLE L:6 T: 0 P: 0
INTEGRATION**

Health journaling. Designing a personal wellness plan. Group activities – wellness campaigns, role plays, health talks. Community health awareness. Health in workplace and ergonomics.

L – 30; T – 0; P – 0; Total Hours: 30

TEXT BOOKS:

1. Edlin, G., & Golanty, E. (2022). Health & Wellness (14th ed.). Jones & Bartlett Learning.
2. Donatelle, R. J. (2019). Health: The Basics (13th ed.). Pearson Education.
3. Hales, D. (2020). An Invitation to Health (19th ed.). Cengage Learning.
4. Tiwari, R. (2021). Mental Health and Well-being in the 21st Century. Sage Publications.
5. Sharma, V. (2020). Textbook of Health and Physical Education. Kalyani Publishers.

REFERENCES:

1. World Health Organization (WHO). World Health Statistics Reports (2023).
2. Ministry of Health and Family Welfare, Government of India.
3. Centers for Disease Control and Prevention (CDC).
4. Harvard Health Publishing. www.health.harvard.edu

COURSE OUTCOMES: On successful completion of this course, the students will be able to:

- CO1:** Demonstrate the multidimensional nature of health and wellness, and assess personal health behaviours.
- CO2:** Apply knowledge of nutrition and lifestyle management to prevent non-communicable diseases.
- CO3:** Demonstrate the ability to manage stress and promote mental and emotional well-being.
- CO4:** Develop and implement a personal physical fitness and wellness plan.

CO5: Integrate health and wellness strategies into daily life, both personally and professionally, fostering a sustainable approach to overall well-being.

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	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	M	M	M	L	L	L	M	H	L	L	M
CO2	M	H	M	M	L	M	M	H	M	L	M
CO3	M	M	H	M	M	L	M	H	M	M	H
CO4	M	H	M	M	L	L	M	H	M	M	H
CO5	M	M	M	M	L	L	H	H	L	M	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 3: Good Health and Well-being

This course enables students to understand and implement key practices that support physical, mental, and emotional well-being. By integrating scientific principles of health, preventive care, and lifestyle management, learners are equipped to contribute to the promotion of individual and community health.

VALUE ADDED COURSE - II

COEX 441	VALUE EDUCATION	L	T	P	C
SDG: 4		2	0	0	2

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To introduce students to the concept and types of values and their significance in personal and societal life.
- COB2:** To help students understand the formation and change of attitudes and their influence on behaviour.
- COB3:** To develop awareness of positive psychology and its role in personal and professional well-being.
- COB4:** To cultivate creative thinking and effective problem-solving skills for decision-making.
- COB5:** To strengthen leadership qualities aligned with ethics, motivation, and relationship-building.

MODULE I	VALUES	L:6	T: 0	P: 0
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Meaning of values – concept - accomplishment and psychological energy - process of implementing values in our lives - acquiring social values - family in process of value formation - importance of moral values - cultural values - religious values - importance of value education.

MODULE II	ATTITUDE AND BEHAVIOR	L:6	T: 0	P: 0
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Attitude formation - social factors-learning - classical conditioning – operant conditioning-attitude and behaviour - Factors that Influence Attitude Strength - Attitudes Can Change to Match Behaviour - Learning Theory of Attitude Change

MODULE III	POSITIVE PSYCHOLOGY	L:6	T: 0	P: 0
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Definition of Positive Psychology - Positive mental Health - The five keys for sustainable happiness - Factors that influence happiness - Seligman's Model of Happiness- Promoting wellbeing - Practical exercises - Identifying Positive emotions.

MODULE IV	CREATIVE PROBLEM SOLVING	L:6	T: 0	P: 0
	WELL-BEING			

Principles of Creative Problem Solving - Divergent and Convergent Thinking - The Dynamic Balance of Creativity – guidelines for Divergent and Convergent

Thinking -decision making decision making process - group vs. individual decision making - Group Decision Making - Advantages and Disadvantages.

MODULE V LEADERSHIP AND ITS ROLES L:6 T: 0 P: 0

Meaning - characteristics of leadership - importance of leadership skill - Role of the Leader of an Institution.- As a motivator - As moral builder - As a co-ordinator - As a confidence builder- As a professional person - As a human relationship person –enhancing leadership skill.

L – 30; T – 0; P – 0; Total Hours: 30

TEXT BOOKS:

1. Khandelwal, N. M., & Gupta, R. (2022). A text book on value education (1st ed.). Himalaya Publishing House.
2. Arumugam, N. (2024). Value education – TANSCHÉ (6th ed.). Saras Publication.
3. Ramachandra, K., Bakash, S. A., & Nagabhushana, S. (2021). Value education. Himalaya Publishing House.
4. Tomasulo, D. (2023). The positivity effect: Simple CBT skills to transform anxiety and negativity into optimism and hope. New Harbinger Publications.

REFERENCES:

1. Lopez, S. J., Pedrotti, J. T., & Snyder, C. R. (2014). Positive psychology: The scientific and practical explorations of human strengths (3rd ed.). SAGE Publications.
2. Peterson, C., & Seligman, M. E. P. (2004). Character strengths and virtues: A handbook and classification. Oxford University Press.
3. Steger, M. F. (Ed.). (2022). Purpose and meaning in the workplace. American Psychological Association.

COURSE OUTCOMES: On successful completion of this course, the students will be able to:

- CO1:** Define and explain the various types of values and their role in life and education.
- CO2:** Analyze how attitudes are formed and influence individual and group behaviour.
- CO3:** Apply the principles of positive psychology to enhance personal well-being and mental health.
- CO4:** Use creative and critical thinking to solve problems and make effective decisions.

CO5: Demonstrate leadership abilities for ethical and effective organizational and social functioning.

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CO1	M	M	L	–	–	–	M	H	–	–	H
CO2	M	M	H	M	–	–	M	H	–	M	H
CO3	–	–	M	–	–	–	H	H	–	–	M
CO4	M	M	H	H	M	M	M	M	M	H	H
CO5	H	H	M	M	H	M	M	H	M	M	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG : 4 Quality Education

This course aligns with SDG 4 (Quality Education) by promoting holistic development, focusing on value education, ethical behaviour, and leadership skills. It fosters positive attitudes, critical thinking, and creative problem-solving, all of which contribute to personal and societal well-being.

COEX 442	ART OF PUBLIC SPEAKING	L	T	P	C
SDG: 4		2	0	0	2

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To introduce students to the fundamentals of effective public speaking and oral communication.
- COB2:** To develop confidence and clarity in delivering structured speeches in academic and professional contexts.
- COB3:** To train students in the use of non-verbal cues, voice modulation, and audience engagement techniques.
- COB4:** To familiarize students with different speaking formats such as interviews, meetings, and presentations.
- COB5:** To instill professional etiquette, language creativity, and mannerisms essential for impactful public communication.

MODULE I FOUNDATIONS OF PUBLIC SPEAKING L:6 T: 0 P: 0

Definition and purpose of public speaking, Importance of public speaking in commerce and business contexts, Causes of speaking anxiety and methods to overcome it, Elements of active listening and its role in public communication.

MODULE II STRUCTURING AND DELIVERING A SPEECH L:6 T: 0 P: 0

Speech format: beginning, middle, and ending, Logical organization of ideas and arguments, Techniques for voice clarity, variation, and projection, Connecting the content with the audience's interest, Purpose-driven communication (informative, persuasive, motivational)

MODULE III PERFORMANCE AND DELIVERY TECHNIQUES L:6 T: 0 P: 0

Public speaking as a performance art, Non-verbal cues: posture, gestures, facial expression, and eye contact, Delivery methods: impromptu, prepared, memorized, and read speeches, Enhancing stage presence and overcoming nervous habits, Importance of voice-body coordination for message clarity

MODULE IV PROFESSIONAL SPEAKING CONTEXTS L:6 T: 0 P: 0

Interview speaking techniques and self-introduction strategies, Business meeting and presentation etiquette, Speaking effectively in team settings and group discussions, Use of visual aids for professional presentations, Clarity, professionalism, and time-bound communication

MODULE V EXPRESSION, ETIQUETTE L:6 T: 0 P: 0
AND PRACTICE

Creative and expressive use of language in speech, Rhetorical techniques: repetition, metaphors, and emotional appeal, Etiquette and mannerisms in formal speaking environments, Preparing for final speech delivery: polishing and rehearsing, Techniques for self-evaluation and continuous improvement

L – 30; T – 0; P – 0; Total Hours: 30

TEXT BOOKS:

1. King, D. (2020). Effective communication skills: The nine-keys guidebook for developing the art of persuasion through public speaking, social intelligence, verbal dexterity, charisma, and eloquence. Hamatea Publishing Studio.
2. Lucas, S. E. (2014). The art of public speaking (11th ed.). McGraw-Hill.

REFERENCES:

1. Sharma, S., & Mishra, B. (2015). Communication skills for engineers and scientists (6th reprint). PHI Learning.
2. Kumar, S., & Lata, P. (2011). Communication skills. Oxford University Press.
3. Hall, C. S., Lindzey, G., & Campbell, J. B. (2011). Theories of personality. Wiley.
4. Holtz, S. (2007). Corporate conversations. PHI Learning.

Activities:

- Ice-breaking session; student introductions with a one-minute self-presentation.
- Breathing and vocal exercises; short extempore rounds.
- Idea-to-outline exercises; group discussions.
- Analyze famous speeches; students deliver a 2-minute performance-style talk.

Mirror exercises; peer feedback sessions- Mock interviews; resume-building workshop.

COURSE OUTCOMES:

On successful completion of this course, the students will be able to:

- CO1:** Demonstrate confidence and clarity in speaking in a variety of academic and professional settings.

- CO2:** Deliver well-structured, persuasive speeches with logical flow and purpose-driven communication.
- CO3:** Apply effective body language, voice modulation, and visual aids to enhance audience engagement during presentations.
- CO4:** Exhibit professionalism in handling interviews, meetings, and business presentations, demonstrating proper etiquette and communication skills.
- CO5:** Display creativity and fluency in verbal expression, incorporating effective speaking techniques such as rhetorical devices and persuasive language.

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CO1	M	H	M	–	–	–	M	M	–	–	H
CO2	M	H	H	M	–	–	M	M	–	M	H
CO3	–	H	M	–	–	–	M	M	–	–	H
CO4	M	H	H	M	M	M	M	M	M	M	H
CO5	M	H	M	–	–	–	M	H	–	–	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG : 4 Quality Education

This course supports SDG 4 of Quality Education by equipping students with essential communication and public speaking skills. It enhances employability and confidence, promoting inclusive and equitable learning.

COEX 443	EMOTIONAL INTELLIGENCE	L	T	P	C
SDG: 3		2	0	0	2

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To introduce the foundational concepts and theoretical models of Emotional Intelligence and its role in human behaviour.
- COB2:** To develop students' ability to identify, assess, and regulate their own emotions through self-awareness and mindfulness techniques.
- COB3:** To strengthen interpersonal understanding, empathy, and relationship management in both academic and social contexts.
- COB4:** To familiarise students with various assessment tools and techniques used to measure and improve Emotional Intelligence.
- COB5:** To enable students to apply Emotional Intelligence skills in real-life situations including education, leadership, workplace, and digital communication.

MODULE I INTRODUCTION TO EMOTIONAL INTELLIGENCE L:6 T: 0 P: 0

Basic concepts of emotion and intelligence; Importance of emotions in life; Definitions and models of Emotional Intelligence (Ability, Trait, Mixed); Difference between EQ and IQ; Brain and emotions – limbic system and amygdala; Relevance of EI in academics and personal growth.

MODULE II INTRAPERSONAL AWARENESS AND REGULATION L:6 T: 0 P: 0

Self-awareness and accurate self-assessment; Emotional regulation strategies; Managing anger, fear, and stress; Building motivation, self-confidence, and emotional control; Role of self-discipline and mindfulness in emotional well-being.

MODULE III INTERPERSONAL SKILLS AND SOCIAL COMPETENCE L:6 T: 0 P: 0

Empathy and social awareness; Effective communication and active listening; Conflict resolution, trust-building, and teamwork; Emotional behaviour in relationships at home, classroom, and workplace; Developing inclusive and responsible social conduct.

MODULE IV TOOLS, TECHNIQUES AND L:6 T: 0 P: 0
MEASUREMENT OF
EMOTIONAL INTELLIGENCE

EI assessment tools – Bar-On EQ-i, Emotional and Social Competency Inventory (ESCI), DISC personality profile, and 360° feedback methods; Introduction to self-assessment and behavioural observation; Techniques to enhance emotional intelligence including coaching, journaling, guided meditation, and self-reflection; Preparation of a Personal SWOT analysis and formulation of an Emotional Development Plan (EDP).

MODULE V APPLICATIONS OF L:6 T: 0 P: 0
EMOTIONAL INTELLIGENCE

Use of EI in education, leadership, career, and social settings; Enhancing workplace harmony and decision-making; Role of EI in managing change and uncertainty; Emotional Intelligence in digital life and virtual communication; Lifelong benefits of practicing EI for personal and professional growth.

L – 30; T – 0; P – 0; Total Hours: 30

TEXT BOOKS:

1. Goleman, D. (2021). *Working with emotional intelligence*. Bloomsbury Publishing India.
2. Singh, D. (2022). *Emotional intelligence at work* (3rd ed.). SAGE Publications India Pvt. Ltd.
3. Sharma, N. (2018). *Emotional intelligence: Managing emotions to win in life*. Pearson Education India.
4. Choudhury, R. (2013). *Emotional intelligence and the Indian manager*. Tata McGraw-Hill Education.

REFERENCES:

1. Jain, P. (2023). *Emotional intelligence and soft skills* (1st ed.). Taxmann Publications.
2. Verma, N. (2023). *Emotional intelligence and organizational behaviour* (1st ed.). McGraw Hill Education India.
3. Goleman, D. (2021). *Emotional intelligence: Why it can matter more than IQ*. Bloomsbury Publishing India.
4. Kumar, R. (2021). *Emotional intelligence for managers* (2nd ed.). SAGE Publications India.

COURSE OUTCOMES: On successful completion of this course, the students will be able to:

- CO1:** Demonstrate a clear understanding of Emotional Intelligence models and differentiate between EQ and IQ in practical contexts.
- CO2:** Apply emotional self-regulation techniques to manage stress, fear, anger, and build self-confidence.
- CO3:** Exhibit empathy, effective communication, and teamwork in personal, academic, and professional interactions.
- CO4:** Use appropriate tools such as DISC, ESCI, and 360° feedback to assess and develop emotional competencies.
- CO5:** Integrate Emotional Intelligence principles into leadership, career, and digital life to enhance personal and professional well-being.

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CO2	-	-	M	M	-	-	H	H	-	M	H
CO3	M	H	H	M	-	-	M	H	-	M	H
CO4	M	M	M	H	H	M	M	M	M	H	H
CO5	M	H	H	H	M	M	M	H	M	M	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 3: Good Health and Well-being

It equips students with tools to manage stress, regulate emotions, and build healthy relationships. Emotional intelligence contributes to personal well-being and supports inclusive, emotionally intelligent communities.