MUSLIM ARTS COLLEGE

(Accredited by NAAC with B+ grade & Affiliated to ManonmaniamSundaranar University, Tirunelveli; Recognized US 2(f) 12 (B) of UGC Act.)

Thiruvithancode, Kanyakumari District, Tamil Nadu - 629174.

DEPARTMENT OF COMMERCE (HONOURS)

CBCS SYLLABUS

Learning Outcome-based Curriculum Framework for

COMMERCE HONOURS

Applicable for students admitted from June 2026 as per the Resolutions of the Academic Council Meeting held on 01.06.2026

Vision

- To be a centre for providing quality and value-based education in Commerce and Management, fostering holistic development for a better life, environment, and society.

Mission

- To empower students with the skills required to become competent management professionals
- To provide holistic and value-based education that enhances employability
- To develop innovative and dynamic leaders who contribute to organizational and national growth
- To encourage active participation in internships, conferences, seminars, and workshops for academic progress

Academic and Professional Attributes of B.Com. Graduates

Upon successful completion of the Bachelor of Commerce (B.Com.) programme, graduates are expected to possess the following academic and professional attributes:

1. **Comprehensive Commerce Knowledge**
   Demonstrate a sound understanding of accounting, finance, taxation, banking, insurance, marketing, management, economics, and business laws.
2. **Analytical and Critical Thinking Skills**
   Apply logical reasoning and analytical skills to interpret financial data, solve business problems, and support decision-making processes.
3. **Financial and Accounting Competence**
   Prepare, analyze, and interpret financial statements and accounting records in accordance with accepted accounting principles and standards.
4. **Business and Entrepreneurial Acumen**
   Exhibit entrepreneurial abilities and managerial skills necessary for identifying opportunities, planning ventures, and managing business operations effectively.
5. **Digital and Technological Proficiency**
   Utilize modern business technologies, accounting software, digital tools, and e-commerce platforms for efficient business practices.
6. **Research and Problem-Solving Ability**
   Conduct basic research, collect and analyze business data, and formulate appropriate solutions to contemporary commercial and economic issues.
7. **Professional Communication Skills**
   Communicate effectively in oral and written forms, preparing business reports, presentations, and professional correspondence.
8. **Ethical and Social Responsibility**
   Demonstrate integrity, ethical behavior, and social responsibility in personal, professional, and business environments.
9. **Leadership and Teamwork**
   Work collaboratively in diverse teams and exhibit leadership qualities in organizational and community settings.
10. **Global and Contemporary Business Awareness**
    Understand national and international business environments, emerging market trends, and global economic developments.
11. **Lifelong Learning and Adaptability**
    Engage in continuous learning and adapt to changing business practices, technological advancements, and professional requirements.

12. **Employability and Career Readiness**
    Possess the knowledge, skills, and professional attitude required for employment, higher education, professional certifications, and entrepreneurial pursuits.

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEOs	Upon completion of the B.Com. Honours Programme, graduates will be able to:	Mapping with Mission
PEO1	Demonstrate strong conceptual and practical knowledge in commerce, accounting, finance, management, and business practices to build successful professional careers.	**M1, M2**
PEO2	Apply analytical, entrepreneurial, and problem-solving skills to address contemporary business challenges and contribute effectively to organizational growth.	**M1, M3**
PEO3	Exhibit leadership qualities, ethical values, teamwork, and social responsibility in professional and personal endeavors.	**M2, M3**
PEO4	Engage in lifelong learning through higher education, research, internships, seminars, conferences, workshops, and professional development activities.	**M4**
PEO5	Utilize innovation, digital competencies, and business acumen to contribute to sustainable economic, environmental, and societal development.	**M2, M3, M4**

Programme Outcomes (POs)

POs	Upon completion of the B.Com. Degree Programme, students will be able to:	Mapping with PEOs
PO1: Disciplinary Knowledge	Demonstrate comprehensive knowledge and understanding of commerce, accounting, finance, taxation, management, economics, and related disciplines.	**PEO1**
PO2: Communication Skills	Communicate effectively in oral and written forms using appropriate business and professional communication methods.	**PEO5**
PO3: Critical Thinking	Apply analytical thought and evaluate business situations, theories, and practices using evidence-based reasoning.	**PEO2**
PO4: Problem Solving	Apply commerce and management knowledge to solve business, financial, and organizational problems.	**PEO2**
PO5: Analytical Reasoning	Analyze financial, economic, and business data to draw logical conclusions and support decision-making.	**PEO2**
PO6: Research-related Skills	Conduct business research, formulate hypotheses, analyze data, and report findings systematically.	**PEO1, PEO2**
PO7: Cooperation/Team Work	Work effectively as a member or leader of diverse teams to achieve common organizational goals.	**PEO5**
PO8: Scientific Reasoning	Apply quantitative and qualitative techniques to interpret business data and evaluate outcomes objectively.	**PEO2**

PO9: Reflective Thinking	Demonstrate self-awareness and evaluate personal and professional growth in relation to society and business environments.	**PEO4, PEO5**
PO10: Information/Digital Literacy	Utilize ICT tools, accounting software, digital platforms, and information resources effectively.	**PEO3**
PO11: Self-directed Learning	Engage in independent learning and continuous professional development.	**PEO5**
PO12: Multicultural Competence	Interact effectively with diverse communities and appreciate global business and cultural perspectives.	**PEO4, PEO5**
PO13: Moral and Ethical Awareness	Uphold ethical values, professional integrity, social responsibility, and sustainable business practices.	**PEO4**
PO14: Leadership Readiness/Qualities	Demonstrate leadership, managerial abilities, entrepreneurship, and decision-making skills.	**PEO3, PEO5**
PO15: Lifelong Learning	Pursue lifelong learning and adapt to changing business environments and technological advancements.	**PEO5**

Programme Specific Outcomes (PSOs)

PSOs	Upon completion of the B.Com. Degree Programme, students will be able to:	Mapping with POs
PSO1 – Placement	Demonstrate respectful engagement with others' ideas, behaviours, and beliefs, and apply diverse perspectives to professional decisions and workplace interactions.	**PO2, PO7, PO12, PO13**
PSO2 – Entrepreneur	Develop entrepreneurial competencies through critical thinking, problem-solving, decision-making, leadership, and innovation to establish and manage successful ventures.	**PO3, PO4, PO5, PO14, PO15**
PSO3 – Research and Development	Apply research skills to design, analyse, and implement business and HR practices that comply with legal and organizational requirements and contribute to growth and development.	**PO1, PO6, PO8, PO10**
PSO4 – Contribution to Business World	Become employable, ethical, and innovative professionals capable of adapting to dynamic business environments and contributing effectively to organizational success.	**PO1, PO2, PO10, PO13, PO15**
PSO5 – Contribution to Society	Contribute to societal development through ethical practices, social responsibility, teamwork, and collaboration with stakeholders for mutual benefit.	**PO7, PO9, PO12, PO13, PO14**

Mapping of Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

POs / PSOs	PSO1 Placement	PSO2 Entrepreneur	PSO3 Research & Development	PSO4 Contribution to Business World	PSO5 Contribution to Society
PO1: Disciplinary Knowledge	2	3	3	3	1
PO2: Communication Skills	3	2	2	3	2
PO3: Critical Thinking	2	3	2	3	1
PO4: Problem Solving	2	3	2	3	1
PO5: Analytical Reasoning	2	3	3	2	1
PO6: Research-related Skills	1	2	3	2	1
PO7: Cooperation/Team Work	3	2	1	2	3
PO8: Scientific Reasoning	1	2	3	2	1
PO9: Reflective Thinking	2	2	1	2	3
PO10: Information/Digital Literacy	1	3	3	3	1
PO11: Self-directed Learning	2	3	2	3	2
PO12: Multicultural Competence	3	1	1	2	3
PO13: Moral and Ethical Awareness	3	2	2	3	3
PO14: Leadership Readiness/Qualities	2	3	1	3	2
PO15: Lifelong Learning	2	3	2	3	2

•3 – High Correlation •2 – Moderate Correlation •1 – Low Correlation

COURSES OFFERED
SEMESTER I

Part	Course Code	Course Title	Hours/Week	Credits
Part I	AGTL11 / AGMY11/ AGAB11	Language – Tamil/Malayalam/Arabic	3	6
Part II	AGEN11	English	3	6
Part III	AMHO01	Core Paper I – Financial Accounting I	5	5
Part III	AMHO02	Core Paper II – Principles of Management	5	5
Part III*	AEHO11	Elective I – E-Commerce	3	4
	AEHO12	Mathematics For Business Finance		
	AEHO02	Indian Economic Development		
Part IV	ASHO11	Digital Skills for Commerce – I	2	2
Part IV	AFHO01	Foundation Course (FC)- Fundamentals of Business Studies	2	2
		Total	**23**	**30**

*Students shall choose any one Elective Course offered by the Department.

SEMESTER I

CORE COURSE I: FINANCIAL ACCOUNTING I

Course Code: AMHO01

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
AMHO01	Core	Y	-	-	-	4	5	25	75	100

Learning Objectives

The Course Aims To:

1. To understand the basic accounting concepts and accounting standards.
2. To acquire knowledge of preparing final accounts and determining business profit.
3. To familiarize with the accounting treatment and methods of providing depreciation.
4. To learn the methods of ascertaining profit under the single entry system.
5. To gain knowledge of the accounting treatment of insurance claims for loss of stock and loss of profit.

Course Outcomes (COs)

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

CO No.	Course Outcomes	BT Level
CO1	Explain the concepts of rectification of errors and bank reconciliation statements.	**K2**
CO2	Prepare the final accounts of sole trading concerns with necessary adjustments.	**K3**
CO3	Analyze the various methods of providing depreciation and their impact on financial statements.	**K4**
CO4	Evaluate the methods of ascertaining profit under the single entry system.	**K5**
CO5	Determine the accounting treatment of royalty transactions and insurance claims for loss of stock.	**K5**

Bloom's Taxonomy Levels

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create

Course Content

Unit	Contents	No. of Hours
I	**Fundamentals of Financial Accounting** Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books –– Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense	**15**

II	**Final Accounts** Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	**15**
III	**Depreciation and Bills of Exchange** Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation **Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	**15**
IV	**Accounting from Incomplete Records – Single Entry System** Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	**15**
V	**Voyage and Insurance Claims** **Voyage Account**- Meaning –Definition – Accounting Entries – Debit and Credit – Complete Voyage - Incomplete Voyage – preparation of Voyage Accounts. **Insurance Claims** –Calculation of Claim Amount-Average clause (Loss of Stock only)	**15**
	TOTAL	**75**
THEORY 20% & PROBLEM 80%		

Textbooks	
1.	S. P. Jain and K. L. *Narang Financial Accounting- I*,Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, *Financial Accounting*,Vikas Publications, Noida.
3.	ShuklaGrewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. *Gupta: Advanced Accounting*, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, *Financial Accounting*, Sultan Chand, New Delhi.

Reference Books	
1.	Dr.Arulanandan and Raman: *Advanced Accountancy*, Himalaya Publications, Mumbai.
2.	Tulsian ,*Advanced Accounting*, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, *Financial Accounting*,S.Chand and Sons, New Delhi.

4.	Goyal and Tiwari, *Financial Accounting*, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. *Merchant, Accounting: Text and Cases*. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MappingwithProgrammeOutcomes

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	1	2	1	2	-	-	1	-	1	-	-	-	-	-
CO2	3	1	2	3	2	-	-	1	-	2	1	-	-	-	-
CO3	3	1	3	2	3	1	-	2	-	1	-	-	-	-	-
CO4	3	1	3	3	3	1	-	2	1	1	-	-	-	-	-
CO5	3	1	2	3	2	1	-	1	-	2	-	-	1	-	-

MappingwithProgrammeSpecificOutcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	1	2	-
CO2	3	1	1	3	-
CO3	2	1	2	3	-
CO4	2	2	2	3	-
CO5	2	1	2	3	1
Weightage	**11**	**6**	**8**	**14**	**1**
Weighted Percentage of Course Contribution to PSOs	**2.2**	**1.2**	**1.6**	**2.8**	**0.2**

3 – Strong, 2 – Medium , 1 – Low

FIRST YEAR - SEMESTER I

CORE II - PRINCIPLES OF MANAGEMENT

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
AMHO02	**Core**	Y	-	-	-	4	5	25	75	100

Learning Objectives

The Course Aims To:

1. To understand the fundamental concepts, principles, and functions of management.
2. To acquire knowledge of planning processes and decision-making techniques used in organizations.
3. To familiarize with the concepts, principles, and structures of organization.
4. To gain knowledge of staffing functions, including recruitment, selection, training, and performance appraisal.
5. To understand the various techniques and processes of managerial control for achieving organizational objectives.

Course Outcomes

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

CO No.	Course Outcomes	BT Level
CO1	Explain the concepts, principles and functions of management and their importance in organizations.	**K2**
CO2	Apply planning and decision-making techniques to solve managerial issues in business organizations.	**K3**
CO3	Analyze organizational structures, authority relationships and responsibilities in an organization.	**K4**
CO4	Evaluate various staffing functions and performance appraisal methods for effective human resource management.	**K5**
CO5	Examine the processes of directing, coordination and control for achieving organizational goals efficiently.	**K4**

Bloom's Taxonomy Levels

K1 – Remember, **K2** – Understand, **K3** – Apply, **K4** – Analyse, **K5** – Evaluate, **K6** – Create

Course Content

Unit	Contents	No. of Hours

I	**Introduction to Management** Meaning- Definitions – Nature and Scope- Objectives- Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities- Forms of Organization.	**15**
II	**Planning** Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	**15**
III	**Organizing** Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	**15**
IV	**Staffing** Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	**15**
V	**Directing** Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. **Co-ordination and Control** Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	**15**
	Total	**75**

Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.

4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Grifffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MappingwithProgrammeOutcomes

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	1	2	1	1	-	-	1	-	-	-	-	1	1	-
CO2	3	1	3	3	2	-	-	1	-	-	1	-	-	2	-
CO3	3	2	3	2	3	1	2	1	-	-	-	-	1	2	-
CO4	3	2	2	2	2	2	2	1	-	1	-	-	2	2	-
CO5	3	2	3	3	2	-	3	1	1	-	1	-	2	3	1

3 – Strong, 2 – Medium , 1 – Low

MappingwithProgrammeSpecificOutcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	1	2	1
CO2	2	3	1	2	1

CO3	2	2	2	3	1
CO4	2	2	3	3	1
CO5	3	3	2	3	2
Weightage	**11**	**12**	**9**	**13**	**6**
Weighted Percentage of Course Contribution to PSOs	**2.2**	**2.4**	**1.8**	**2.6**	**1.2**

FIRST YEAR - SEMESTER I
ME 1– ELECTIVE - I: E-Commerce

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
AEHO11	**Core**	Y	-	-	-	3	4	25	75	100

Learning Objectives

The course aims to:

1. To understand the concepts, scope, objectives, and significance of Electronic Commerce in the modern business environment.
2. To familiarize students with various E-Commerce business models and emerging trends in digital business.
3. To develop knowledge of internet marketing technologies, online advertising, and digital marketing strategies.
4. To understand the applications, benefits, and implementation of Electronic Data Interchange (EDI) and related E-Commerce technologies.
5. To examine the legal, security, privacy, and ethical issues associated with E-Commerce and digital transactions.

Course Outcomes

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

CO No.	Course Outcomes	BT Level
CO1	Explain the concepts, principles, process, and importance of communication in business organizations.	**K2**
CO2	Demonstrate effective oral, written, and non-verbal communication skills in professional and business settings.	**K3**
CO3	Prepare business correspondence such as letters, notices, agendas, minutes, reports, and resumes using appropriate formats.	**K3**
CO4	Analyze communication barriers and apply suitable strategies to improve interpersonal and organizational communication.	**K4**
CO5	Evaluate communication practices and employ modern digital communication tools for effective business interactions.	**K5**

Bloom's Taxonomy Levels

K1 – Remember, **K2** – Understand, **K3** – Apply, **K4** – Analyse, **K5** – Evaluate, **K6** – Create

Course Content

Unit	Contents	No. of Hours
I	**Introduction to E-Commerce:** Definition of E-Commerce; Main Activities, Benefits, Broad Goals,	**11**

	Components and Functions of E-Commerce; E-Commerce Process; Types of E-Commerce; The World Wide Web, Internet and Web – Features; Role of Automation and Artificial Intelligence in E-Commerce.	
II	**E-Commerce Business Models and Consumer-Oriented E-Commerce:** E-Commerce Business Models; Major Business-to-Consumer (B2C) Business Models; Major Business-to-Business (B2B) Business Models; Business Models in Emerging E-Commerce Areas; E-Tailing – Traditional Retailing and E-Tailing; Benefits, Models and Features of E-Tailing.	**11**
III	**E-Commerce Marketing Concepts (Case Study):** Internet Audience and Consumer Behaviour; Basic Marketing Concepts; Internet Marketing Technologies; Marketing Strategy; E-Services – Categories of E-Services, Web-Enabled Services, Information Selling on the Web.	**14**
IV	**Electronic Data Interchange and Security:** Benefits of EDI; EDI Technology, Standards, Communications, Implementation, Agreements and Security; Electronic Payment Systems; Need for Electronic Payment Systems; Digital Economy; Threats in Computer Systems – Virus and Cyber Crime; Network Security – Encryption, Firewalls, Security Policies, Network Firewalls, Application Firewalls and Proxy Servers.	**12**
V	**Ethics in E-Commerce:** Issues in E-Commerce; Ethical, Social and Political Issues in E-Commerce; Model for Organizing Ethical Issues; Basic Ethical Concepts; Analysing Ethical Dilemmas; Candidate Ethical Principles; Privacy and Information Rights; Information Collected at E-Commerce Websites.	**12**
	Total	**60**

S. No.	**Text Book**
1	Laudon, Kenneth C., and Carol GuercioTraver. *E-Commerce: Business, Technology, Society*. 4th ed., Pearson Education, New Delhi.
2	Joseph, S. J. *E-Commerce: An Indian Perspective*. PHI Learning Pvt. Ltd., New Delhi.
3	Whitley, David. *E-Commerce: Strategy, Technologies and Applications*. McGraw-Hill, London.
4	Bajaj, Kamlesh K., and Debjani Nag. *E-Commerce: The Cutting Edge of Business*. Tata McGraw-Hill, Noida.
5	Clarke, W. *E-Commerce through ASP*. BPB Publications/Wrox Publishers, Mumbai.

S. No.	**Reference Book**
1	Agarwala, K. N., and DeekshaAgarwala. *Business on the Net: What's and How's of E-Commerce*. Macmillan India Pvt. Ltd., Chennai.
2	Kalakota, Ravi, and Andrew B. Whinston. *Frontiers of Electronic Commerce*. Pearson Education, New Delhi.
3	Awad, Elias M. *Electronic Commerce: From Vision to Fulfillment*. PHI Learning Pvt. Ltd., New Delhi.
4	Reynolds, Matthew. *Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0*

	and MTS. Wrox Publishers, Mumbai.
5	Westland, J. Christopher, and Theodore H. K. Clark. *Global Electronic Commerce: Theory and Case Studies*. MIT Press, Cambridge.

Note: Latest editions of the prescribed textbooks and reference books may be used.

S. No.	Web Resource
1	https://www.investopedia.com/terms/e/ecommerce.asp
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/
4	https://www.shopify.com/blog
5	https://www.bigcommerce.com/articles/ecommerce/

MappingwithProgrammeOutcomes

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	1	2	1	1	-	-	1	-	2	-	-	1	-	-
CO2	3	1	2	2	2	-	-	1	-	2	1	-	-	1	-
CO3	2	2	3	2	2	1	1	2	-	3	1	-	-	1	1
CO4	3	1	3	3	3	2	-	2	-	3	1	-	1	-	1
CO5	2	1	3	2	2	1	-	1	2	1	1	1	3	1	1
Weightage	**13**	**6**	**13**	**10**	**10**	**4**	**1**	**7**	**2**	**11**	**4**	**1**	**5**	**3**	**3**
Weighted Percentage of Course Contribution to POs	**2.6**	**1.2**	**2.6**	**2.0**	**2.0**	**0.8**	**0.2**	**1.4**	**0.4**	**2.2**	**0.8**	**0.2**	**1.0**	**0.6**	**0.6**

3 – Strong, 2 – Medium, 1 - Low

MappingwithProgrammeSpecificOutcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	1	3	1
CO2	2	2	1	3	1
CO3	2	3	2	3	1
CO4	2	2	3	3	1
CO5	2	2	2	3	2
Weightage	**10**	**10**	**9**	**15**	**6**
Weighted Percentage of Course Contribution to PSOs	**2.0**	**2.0**	**1.8**	**3.0**	**1.2**

FIRST YEAR - SEMESTER I
ELECTIVE -I: MATHEMATICS FOR BUSINESS FINANCE

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
AEHO12	**Core**	Y	-	-	-	3	4	25	75	100

Learning Objectives

The course aims to:

1. Provide students with the fundamental mathematical skills required for business and financial decision-making.
2. Develop the ability to perform basic business calculations involving percentages, ratios, averages, profit and loss, and discounts.
3. Familiarize students with algebraic concepts and their applications in solving business-related problems.
4. Enable students to understand and apply simple and compound interest calculations, loan repayment methods, and other financial computations.
5. Introduce the concepts of annuities, depreciation, and investment-related calculations used in personal and business finance.
6. Develop basic statistical skills for organizing, analyzing, and interpreting business data.
7. Enhance quantitative reasoning and problem-solving abilities through practical business and financial applications.
8. Equip students with the mathematical competence necessary for higher studies and professional careers in commerce, business, and finance.

Course Outcomes

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

CO No.	Course Outcomes	BT Level
CO1	Explain the fundamental concepts of business mathematics, including percentages, ratios, averages, profit and loss, and discounts.	**K2**
CO2	Apply algebraic techniques and linear functions to solve basic business and financial problems.	**K3**
CO3	Calculate simple interest, compound interest, present value, future value, and loan repayment amounts in financial contexts.	**K3**
CO4	Analyze annuities, depreciation, and basic investment options using appropriate mathematical methods.	**K4**
CO5	Interpret and analyze business data using statistical measures and draw conclusions for decision-making.	**K4**

Bloom's Taxonomy Levels

K1 – Remember, **K2** – Understand, **K3** – Apply, **K4** – Analyse, **K5** – Evaluate, **K6** – Create

Course Content

Unit	Contents	No. of Hours
I	**Fundamentals of Business Mathematics**: Number System – Fractions and Decimals – Percentages – Ratio and Proportion – Average – Simple Business Calculations – Applications in Profit and Loss – Trade Discount and Cash Discount – Business Ratio Analysis (Mathematical Approach) - Practical Problems.	**12**
II	**Algebra and Business Applications**: Algebraic Expressions – Simple Equations – Simultaneous Equations – Linear Functions – Graphs of Linear Functions – Business Applications involving Cost, Revenue and Profit – Problem Solving.	**12**
III	**Interest and Financial Calculations**: Simple Interest – Compound Interest – Difference between Simple and Compound Interest – Present Value and Future Value – Banking and Loan Calculations – EMI Concepts – Practical Problems.	**12**
IV	**Annuities and Investment Basics**: Meaning of Annuities – Ordinary Annuity and Annuity Due – Future Value of Annuities – Recurring Deposits – Fixed Deposits – Sinking Funds - Mutual Funds and SIP Calculations– Introduction to Investment Decisions – Practical Problems.	**12**
V	**Introduction to Statistics for Business**: Collection and Classification of Data – Tabulation – Diagrammatic and Graphical Presentation – Mean, Median and Mode – Measures of Dispersion – Correlation (Simple Concepts) – Business Data Interpretation – Practical Problems.	**12**
	Total	**60**

S. No.	Text Book
1	Sancheti, D. C., and V. K. Kapoor. *Business Mathematics*. Sultan Chand & Sons, New Delhi.
2	Gupta, S. P., and Archana Gupta. *Business Mathematics and Statistics*. Sultan Chand & Sons, New Delhi.
3	Navaneetham, P. A. *Business Mathematics and Statistics*. Jai Publishers, Chennai.
4	Singh, J. K. *Business Mathematics*. Himalaya Publishing House, Mumbai.
5	Vittal, P. R. *Business Mathematics and Statistics*. Margham Publications, Chennai.

S. No.	Reference Book
1	Kapoor, V. K. *Business Mathematics*. Sultan Chand & Sons, New Delhi.
2	Gupta, S. P. *Statistical Methods*. Sultan Chand & Sons, New Delhi.
3	Pillai, R. S. N., and V. Bagavathi. *Statistics: Theory and Practice*. S. Chand &

	Company Ltd., New Delhi.
4	Sharma, J. K. *Business Statistics*. Pearson Education, New Delhi.
5	Dowling, Edward T. *Introduction to Mathematical Economics*. McGraw-Hill Education.
6	Thukral, J. K. *Mathematics for Business Studies*. Mayur Publications, New Delhi.
7	Mizrahi, Abe, and Michael Sullivan. *Mathematics for Business and Social Sciences*. Wiley India.
8	Anderson, David R., Dennis J. Sweeney, and Thomas A. Williams. *Statistics for Business and Economics*. Cengage Learning.

S. No.	**Web Resource**
1	https://www.khanacademy.org/math/statistics-probability
2	https://openstax.org/details/books/introductory-statistics
3	https://www.investopedia.com/financial-analysis-4689756
4	https://byjus.com/commerce/business-mathematics
5	https://www.statisticshowto.com

SEMESTER I

ELECTIVE -I: INDIAN ECONOMIC DEVELOPMENT

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
AEHO02	**Core**	Y	-	-	-	3	4	25	75	100

Learning Objectives

The course aims to:

1. To understand the concepts, characteristics, and indicators of Indian economic development.
2. To examine the structure and growth of the agricultural, industrial, and service sectors of the Indian economy.
3. To gain knowledge of national income, population dynamics, and human resource development in India.
4. To analyze the role of economic planning, public finance, and economic reforms in India's development process.
5. To understand and evaluate the major economic challenges of India, including poverty, unemployment, inflation, and sustainable development.

Course Outcomes

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

CO No.	Course Outcomes	BT Level
CO1	Explain the concepts, characteristics, and indicators of Indian economic development.	**K2**
CO2	Examine the structure and performance of the agricultural, industrial, and service sectors of the Indian economy.	**K3**
CO3	Illustrate the measurement of national income and the significance of population and human resource development in India.	**K3**
CO4	Analyze the role of economic planning, public finance, and economic reforms in India's development process.	**K4**
CO5	Evaluate the major economic challenges of India and suggest appropriate measures for sustainable economic development.	**K5**

Bloom's Taxonomy Levels

K1 – Remember, **K2** – Understand, **K3** – Apply, **K4** – Analyse, **K5** – Evaluate, **K6** – Create

Course Content

Unit	Contents	No. of Hours
I	**Introduction to Indian Economic Development**: Meaning and Concepts of Economic Growth and Economic Development –	**12**

	Characteristics of the Indian Economy – Indicators of Economic Development – Human Development Index (HDI) – Per Capita Income – Sustainable Development – Factors Affecting Economic Development in India.	
II	**Population and Human Resource Development**: Population Growth in India – Demographic Trends – Population Policy – Human Resource Development – Education and Health as Human Capital – Employment and Unemployment – Skill Development Initiatives – Role of Human Resources in Economic Development.	**12**
III	**Agriculture and Industrial Development**: Role of Agriculture in the Indian Economy – Green Revolution – Agricultural Reforms – Agricultural Marketing – Industrial Development in India – Small Scale and Large Scale Industries – Industrial Policies – Make in India Initiative – Challenges to Industrial Growth.	**12**
IV	**Economic Planning and Economic Reforms**: Economic Planning in India – Objectives and Achievements of Five-Year Plans – NITI Aayog – Economic Reforms of 1991 – Liberalization, Privatization and Globalization (LPG) – Foreign Direct Investment (FDI) – Impact of Reforms on the Indian Economy.	**12**
V	**Public Finance and Contemporary Economic Issues**: Public Revenue and Public Expenditure – Taxation in India – Union Budget – Inflation and Deflation – Poverty and Income Inequality – Sustainable Development – Digital Economy – Financial Inclusion – Recent Economic Developments in India.	**12**
	Total	**60**

S. No.	**Text Book**
1	Dutt, Ruddar, and K. P. M. Sundharam. *Indian Economy*. S. Chand & Company Ltd., New Delhi.
2	Puri, V. K., and S. K. Misra. *Indian Economy*. Himalaya Publishing House, Mumbai.
3	Singh, Ramesh. *Indian Economy*. McGraw Hill Education, Noida.
4	Singhania, Nitin. *Indian Economy*. McGraw Hill Education, Noida.
5	Verma, Sanjeev. *The Indian Economy*. Unique Publishers, Shimla.

S. No.	**Reference Book**
1	Ghatak, Subrata. *Introduction to Development Economics*. Routledge, New Delhi.
2	Chakravarty, Sukhamoy. *Development Planning: The Indian Experience*. Oxford University Press, New Delhi.
3	Singh, Ramesh. *Indian Economy*. McGraw Hill Education, Noida.
4	Meier, Gerald M. *Leading Issues in Economic Development*. Oxford University Press, New Delhi.

5	Todaro, Michael P., and Stephen C. Smith. *Economic Development*. Pearson Education.

S. No.	Web Resource
1	https://www.jstor.org
2	https://www.indiastat.com
3	https://www.epw.in
4	https://mospi.gov.in
5	https://www.niti.gov.in

MAPPING OF COURSE OUTCOMES WITH PROGRAMME OUTCOMES (POs)

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	1	2	1	1	-	-	1	-	-	-	-	1	-	-
CO2	3	1	2	2	3	1	-	2	-	1	-	-	-	-	-
CO3	3	1	2	2	2	2	-	2	1	1	-	-	-	-	-
CO4	3	1	3	3	3	2	-	2	1	1	-	-	1	1	-
CO5	3	2	3	3	3	2	1	2	2	1	1	1	2	1	1

3 – Strong Correlation, **2** – Moderate Correlation, **1** – Low Correlation.

MAPPING OF COURSE OUTCOMES WITH PROGRAMME SPECFIC OUTCOMES (POs)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	1	2	1
CO2	2	2	1	3	1
CO3	2	1	2	2	1
CO4	2	2	3	3	2
CO5	2	3	2	3	3
Weightage	**10**	**9**	**9**	**13**	**8**
Weighted Percentage of Course Contribution to PSOs	**2.0**	**1.8**	**1.8**	**2.6**	**1.6**

3 – Strong Correlation, **2** – Moderate Correlation, **1** – Low Correlation

FIRST YEAR – SEMESTER I

SEC I- DIGITAL SKILLS FOR COMMERCE

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	CIA	External	Total
ASHO11	**SEC I**	Y	Y	-	-	2	2	25	75	100

Learning Objectives

The course aims to:

1. To provide fundamental knowledge of digital technologies and their applications in commerce and business.
2. To develop proficiency in using office automation tools, spreadsheets, presentations, and digital documentation for business purposes.
3. To familiarize students with e-commerce platforms, digital payment systems, online banking, and emerging digital business practices.
4. To enhance data management, analysis, and problem-solving skills through the effective use of digital tools and technologies.
5. To equip students with digital literacy, cyber security awareness, and ethical practices required for technology-driven business environments.

Course Outcomes

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

CO No.	Course Outcomes	BT Level
CO1	Explain the concepts, applications, and significance of digital technologies in commerce and business.	**K2**
CO2	Demonstrate proficiency in using office automation tools, spreadsheets, and presentation software for business operations.	**K3**
CO3	Apply digital platforms for e-commerce, online banking, and digital payment transactions in business environments.	**K3**
CO4	Analyze business data and information using appropriate digital tools to support decision-making.	**K4**
CO5	Evaluate digital resources, cybersecurity practices, and ethical issues related to the use of information technology in commerce.	**K5**

Course Content

Unit	Contents	No. of Hours
I	**Introduction to Digital Technology** Meaning and Importance of Technology Computers and Digital Devices Internet and its Uses Technology in Daily Life	**6**
II	**Digital Communication Tools** Email and Online Communication Video Conferencing Tools Cloud Storage and File Sharing	**6**

	Digital Collaboration Tools	
III	**Digital Payments and Online Services** Digital Banking Basics UPI and Mobile Payments Online Ticket Booking and Utility Payments E-Governance Services	**6**
IV	**Introduction to Artificial Intelligence** Meaning of AI AI in Everyday Life AI Tools for Learning and Productivity Applications of AI in Business	**6**
V	**Safe and Responsible Use of Technology** Cyber Safety and Online Security Password Protection Digital Ethics Future Digital Skills and Career Opportunities	**6**
	Total	**30**

S. No.	Text Book
1	Sinha, P. K., and PritiSinha. *Computer Fundamentals*. BPB Publications, New Delhi.
2	Goyal, Anita. *Fundamentals of Information Technology*. Pearson Education, New Delhi.
3	Kumar, Sanjay, and PushpLata. *Communication Skills*. Oxford University Press, New Delhi.
4	Russell, Stuart, and Peter Norvig. *Artificial Intelligence: A Modern Approach*. Pearson Education.
5	Alexis Leon, and Mathews Leon. *Fundamentals of Information Technology*. Vikas Publishing House, New Delhi.

S. No.	Reference Book
1	Norton, Peter. *Introduction to Computers*. McGraw-Hill Education.
2	Rajaraman, V. *Fundamentals of Computers*. Prentice Hall India.
3	Kumar, M. N. Rao. *Information Technology for Management*. Himalaya Publishing House.
4	Schwalbe, Kathy. *Information Technology Project Management*. Cengage Learning.
5	Russell, Stuart, and Peter Norvig. *Artificial Intelligence: A Modern Approach*. Pearson Education.
6	Kapoor, J. K. *Cyber Security and Cyber Laws*. Khanna Publishing House.
7	Vacca, John R. *Computer and Information Security Handbook*. Elsevier.
8	Stair, Ralph, and George Reynolds. *Fundamentals of Information Systems*. Cengage Learning.

Note: Latest editions of the prescribed textbooks and reference books may be used.

S. No.	Web Resource

1	https://www.digitalindia.gov.in
2	https://www.ndlm.in
3	https://www.npci.org.in/what-we-do/upi/product-overview
4	https://cyberdost.gov.in
5	https://www.elementsofai.com

MAPPING OF COURSE OUTCOMES WITH PROGRAMME OUTCOMES (POs)

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	2	1	1	1	1	-	-	1	-	2	-	-	1	-	-
CO2	2	1	2	2	2	-	-	1	-	3	1	-	-	-	-
CO3	2	1	2	2	2	-	-	1	-	3	1	-	1	-	-
CO4	2	1	3	3	3	1	-	2	-	3	1	-	-	-	1
CO5	1	1	2	2	2	1	-	1	1	2	1	-	3	-	2
Weightage	**9**	**5**	**10**	**10**	**10**	**2**	**0**	**6**	**1**	**13**	**4**	**0**	**5**	**0**	**3**
Weighted Percentage of Course Contribution to POs	**1.8**	**1.0**	**2.0**	**2.0**	**2.0**	**0.4**	**0.0**	**1.2**	**0.2**	**2.6**	**0.8**	**0.0**	**1.0**	**0.0**	**0.6**

Mapping Scale

3 – Strong Correlation, **2** – Moderate Correlation, **1** – Low Correlation

MAPPING OF COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES (PSOs)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	1	2	1
CO2	2	2	1	3	1
CO3	2	2	1	3	1
CO4	2	3	2	3	1
CO5	1	2	2	2	2
Weightage	**9**	**10**	**7**	**13**	**6**
Weighted Percentage of Course Contribution to PSOs	**1.8**	**2.0**	**1.4**	**2.6**	**1.2**

Mapping Scale

3 – Strong Correlation, **2** – Moderate Correlation, **1** – Low Correlation

FIRST YEAR – SEMESTER I

FOUNDATION COURSE - FUNDAMENTALS OF BUSINESS STUDIES

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	CIA	External	Total
AFHO01	Foundation Course	Y	Y	-	-	2	2	25	75	100

Learning Objectives

The course aims to:

1. To provide students with a basic understanding of business concepts, functions, and the role of business in economic development.
2. To familiarize students with different forms of business organizations, their features, and operational frameworks.
3. To develop knowledge of the functional areas of business such as marketing, finance, human resource management, and production.
4. To introduce students to the principles of entrepreneurship, business ethics, and corporate social responsibility.
5. To equip students with the foundational skills and business awareness necessary for higher studies and professional careers in commerce and management.

Course Outcomes

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

CO No.	Course Outcomes	BT Level
CO1	Explain the fundamental concepts, nature, scope, and objectives of business and its role in economic development.	**K2**
CO2	Describe the various forms of business organizations and their functions in the business environment.	**K2**
CO3	Illustrate the basic functions of marketing, finance, production, and human resource management in business organizations.	**K3**
CO4	Analyze the role of entrepreneurship, business ethics, and corporate social responsibility in business growth and sustainability.	**K4**
CO5	Evaluate contemporary business issues and opportunities in the changing business environment.	**K5**

Bloom's Taxonomy Levels

K1 – Remember, **K2** – Understand, **K3** – Apply, **K4** – Analyse, **K5** – Evaluate, **K6** – Create

Course Content

Unit	Contents	No. of Hours
I	**Commerce – Introduction:** Definition and Importance of Commerce; Meaning of Barter System; Business, Industry and Trade; Hindrances to Trade; Branches of Commerce.	**6**
II	**Marketing and Advertising:**	**6**

	Meaning and Definition of Marketing; Functions of Marketing; Meaning of Consumer; Standardization and Grading; Pricing and Kinds of Pricing; AGMARK and ISI; Advertising – Meaning, Characteristics, Objectives, Functions, Advantages, Kinds of Advertising, Advertising Media and Types of Media.	
III	**Auditing and Entrepreneurial Development:** Introduction, Origin and Evolution of Auditing; Definition, Features and Objectives of Auditing; Advantages and Limitations of Audit; Distinction between Auditing and Investigation; Distinction between Accounting and Auditing; Basic Principles and Classification of Audit; Entrepreneurial Development – Characteristics, Functions and Types of Entrepreneurs; Problems of Women Entrepreneurs; Concept of Women Entrepreneurship.	**6**
IV	**Income Tax Law and Practice:** History of Taxation; Types of Taxes; Various Terms in Taxation; Exempted Income under Section 10; Canons of Taxation; Income Tax Authorities and Administration; Slab Rates; Filing of Returns; Residential Status.	**6**
V	**International Business:** Introduction to International Business, Globalization and its Importance to World Economy; Impact of Globalization; International Business Vs. Domestic Business; Complexities of International Business; Modes of Entry into International business; Import and Export Procedures.	**6**
	Total	**30**

S. No.	**Text Book**
1	Prasad, L. M. *Principles of Management*. S. Chand & Sons Co. Ltd., New Delhi, 2022.
2	Jain, S. P., and K. L. Narang. *Financial Accounting–I*. Kalyani Publishers, New Delhi, 2023.
3	Nair, N. Rajan. *Marketing*. Sultan Chand & Sons, New Delhi, 2023.
4	Suresh, Jayashree. *Entrepreneurial Development*. Margham Publications, Chennai, 2017.
5	Sundar, K., and Paari. *Auditing*. Vijay Nicole Imprints Pvt. Ltd., Chennai, 2016.
6	Srinivasan, T. *Income Tax Law and Practice*. Vijay Nicole Imprints Pvt. Ltd., Chennai, 2024.

S. No.	**Reference Book**
1	Gupta, C. B. *Business Organization and Management*. Sultan Chand & Sons, New Delhi.
2	Maheshwari, S. N., and S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
3	Philip Kotler, Gary Armstrong, and PrafullaAgnihotri. *Principles of Marketing*. Pearson Education India.
4	Khanka, S. S. *Entrepreneurial Development*. S. Chand & Company Ltd., New Delhi.
5	Tandon, B. N., Sudharsanam, S., and Sundharabahu, S. *A Handbook of Practical*

	Auditing. S. Chand & Company Ltd., New Delhi.
6	Singhania, Vinod K., and Monica Singhania. *Students' Guide to Income Tax*. Taxmann Publications, New Delhi.

Note: Latest editions of the prescribed textbooks and reference books may be used.

S. No.	Web Resource
1	https://commerce.gov.in
2	https://www.icai.org
3	https://www.incometax.gov.in
4	https://msme.gov.in
5	https://www.investopedia.com

MAPPING OF COURSE OUTCOMES WITH PROGRAMME OUTCOMES (POs)

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	1	1	1	1	-	-	-	-	-	-	-	1	-	-
CO2	3	1	2	1	2	-	-	1	-	1	-	-	-	-	-
CO3	3	1	2	2	2	-	-	1	-	1	-	-	1	-	-
CO4	2	1	3	2	2	1	1	1	1	-	-	1	3	2	1
CO5	2	1	3	3	3	1	-	2	1	1	1	-	2	1	1

Mapping Scale

3 – Strong Correlation, **2** – Moderate Correlation, **1** – Low Correlation

MAPPING OF COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES (PSOs)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	1	2	1
CO2	2	1	1	3	1
CO3	2	2	1	3	1
CO4	2	3	2	3	2
CO5	2	2	2	3	2
Weightage	**10**	**9**	**7**	**14**	**7**
Weighted Percentage of Course Contribution to PSOs	**2.0**	**1.8**	**1.4**	**2.8**	**1.4**

Mapping Scale

3 – Strong Correlation, **2** – Moderate Correlation, **1** – Low Correlation