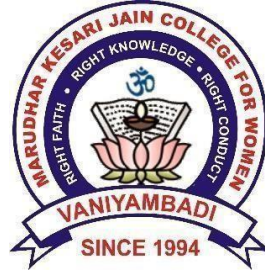


Marudhar Kesari Jain College for Women (Autonomous)

Vaniyambadi



**PG & Research Department of Commerce
For**

Postgraduate Programme

Master of Commerce

Regulations 2026 - 2027

Course Code	Course Category	Title of the Course	Ins. Hrs / Week	Credit	Marks		Total
					CIA	ESE	
Semester – I							
26PCOC11	Core – 1	CC – 1 Advanced Accounts-I	6	5	25	75	100
26PCOC12	Core – 2	CC-2 International Financial Management	6	5	25	75	100
26PCOC13	Core – 3	CC – Green Human Resource Management	5	3	25	75	100
26PCOE11/ 26PCOE12	DCE – 1	DCE– Business Statistics and Operations Research – I/ Banking and Insurance	5	3	25	75	100
26PCOE13/ 26PCOE14	DCE – 2	DCE – Stress Management and Emotional Well - being / Managerial Economics	4	3	25	75	100
26PCOA11	AECC -1	AECC – 1 Personality Development	2	2	25	75	100
26PCHR11	HR	Human Rights	2	2	25	75	100
			30	23	150	450	600
Semester – II							
26PCOC21	Core – 4	CC – Advanced Accounts-II	6	5	25	75	100
26PCOC22	Core – 5	CC – Advanced Cost Accounting	6	5	25	75	100
26PCOC23	Core – 6	CC – Corporate Finance	5	3	25	75	100
26PCOE21/ 26PCOE22	DCE – 3	DCE-Setting up of Business entities/ Corporate Social Responsibility	5	3	25	75	100
26PCOE23/ 26PCOE24	DCE – 4	DEC - Business Statistics and Operations Research – II/ Corporate and Economic Laws	5	3	25	75	100
26PCOS21	SEC-1	SEC — Executive Communication	3	2	25	75	100
			30	21	150	450	600
Semester – III							
26PCOC31	Core – 7	CC –Direct Tax	6	5	25	75	100
26PCOC32	Core – 8	CC – Research Methodology	6	5	25	75	100
26PCOC33P	Core – 9	CC – Data Analytics for Finance (Practical)	6	4	25	75	100
26PCOE31/ 26PCOE32	DCE – 5	DCE-Corporate Tax Planning / Investment Analysis and Portfolio Management	6	3	25	75	100
26PCOS31	SEC – 2	SEC – a. Audit Practice & Procedures b. Service Marketing	3	2	25	75	100
26PCOIK31	IKS*	Traditional Indian Business Practices and Ethics	3		25	75	100
26PCOIN31	Internship	Internship		2	25	75	100
			30	21	175	525	700
Semester – IV							
26PCOC41	Core – 10	CC – Accounting for Managerial Decisions	6	5	25	75	100
26PCOC42	Core – 11	CC– Contemporary Management Practices	6	5	25	75	100
26PCOC43	Core – 12	CC-Organizational Behaviour	4	3	25	75	100
26PCOC44P	Core – 13	Project	6	6	25	75	100
26PCOE41/ 26PCOE42	DCE – 6	DEC – a. International Business Environment b. Strategic Management	4	3	25	75	100
26PCOP41	PEC	Stock Market Operations	2	2	25	75	100
26PCOL41	SLC	Women Entrepreneurship	2	2	25	75	100
	MOOC	NPTEL (Online)					100
			30	26	175	525	800
			120	91	650	1950	2700

Students must complete at least one online course (MOOC) from platforms like SWAYAM, NPTEL, within the third semester. Additionally, engaging in a specified Self-learning Course is mandatory to qualify for the degree, and successful participation will be acknowledged with an extra credit of 2*.

CC: Core Course

SEC: Skill Enhancement Course

DCE: Discipline Centric Elective

PEC: Professional Enhancement Course

SLC: Self Learning Course IKS: Indian Knowledge System (Non- Credit Course) AECC: Ability Enhancement Compulsory Course

Department of Commerce		L	T	P	Credits	Hours	Marks		
Regulation 2026-27							CI	ES	Total
Course Code	Title of the Course								
26PCOC11	Advanced Accounts-I	3	1	2	5	6	25	75	100
Category	Core Course	Theory 20% Problem 80%							
Learning Objectives									
LO1	To understand the accounting treatment for issue of shares								
LO2	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO3	To determine profits for fire and marine insurance								
LO4	To prepare consolidated financial statements								
LO5	To learn account for price level changes								
Unit	Content								Hours
1	ISSUE OF SHARES Issue of Shares: ESOPs-ESPS-Sweat Equity Shares-Book Building-Buy- back of Shares-Conversion of debentures in to shares								18
2	FINAL ACCOUNTS OF COMPANIES Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.								18
3	INSURANCE COMPANY ACCOUNTS Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet- Final accounts of Fire, Marine and miscellaneous Insurance Companies.								18
4	CONSOLIDATED FINANCIAL STATEMENTS Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest–Cost of control–Capital reserve–Inter- company holdings–Preparation of consolidated Balance Sheet.								18
5	CONTEMPORARY ACCOUNTING METHODS Accounting for price level changes – Social responsibility accounting – Human resource accounting. reporting financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20)								18
	Total								90
CO	Course Outcomes								Knowledge Level
	The students can able to								
1	Prepare account for various entries to be passed in case of issue of shares								K1, K2, K3, K4

2	Financial statements of companies as per schedule III of Companies Act,2013	K1, K2, K3
3	Prepare final accounts of Life Insurance and General Insurance Companies.	K1, K2, K3, K4, K5
4	Determine the overall profitability and financial position by Preparing consolidated financial statements of holding companies in accordance withAS21.	K1, K2, K3, K4
5	Analyze contemporary accounting methods based on appropriate Accounting Standards and provisions of Companies Act 2013	K1, K2, K3, K4, K5

Textbooks:	
1	Gupta R.L.& Radhaswamy M. (2021),“Corporate Accounting–VolumeI&II”,14thEdition, Sultan Chand & Sons, New Delhi.
2	Maheshwari S.N., Sharad K.Maheshwari & Suneel K.Maheshwari,(2022),“Advanced Accountancy- Volume I &II”, 11thEdition, Vikas Publishing House Pvt. Ltd., New Delhi.
3	Jain S.P., Narang K.L., Simmi Agrawal and Monika Sehgal (2019), “Advanced Accountancy -Corporate Accounting–Volume-II”,22 nd Edition, Kalyani Publishers, New Delhi.
4	Reddy T.S.& Murthy A., (2022),“Corporate Accounting–VolumeI&II”,17thEdition, Margham Publications, Chennai.
Reference Books:	
1	Arulanandam M.A & Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
2	Shukla M C, Grewal T Sand Gupta SC, (2022), “Advanced Accounts Volume II”,19thEdition, Sultan Chand &Sons, New Delhi.
3	Gupta R. L.,(2022), “Problems and Solutions in Company Accounts”, 2 nd Edition, Sultan Chand &Sons, New Delhi
Web Resources:	
1	https://pride.periyaruniversity.ac.in/SLM2024/M.COM/Core%20V%20-%20Corporate%20Accounting.pdf?utm_source=chatgpt.com
2	Managerial Remuneration Under Companies Act, 2013
3	Complete Tax Solution: Latest Tax News India, Tax Notification

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	2	3	2	3	2	3	3	2
CO2	2	2	2	3	2	3	3	3	3	3	3
CO3	3	3	3	3	3	2	2	2	3	2	3
CO4	3	3	3	2	3	3	3	3	2	3	3

CO5	3	2	2	3	2	2	2	3	2	2	2
Total	14	13	12	13	13	12	13	13	13	13	13
Average	2.8	2.6	2.4	2.6	2.6	2.4	2.6	2.6	2.6	2.6	2.6

3 – Strong, 2- Medium, 1- Low

Department of Commerce		L	T	P	C r e d i t s	H o u r s	Marks		
Regulation 2026-27							C I A	E S E	T o t a l
Course Code	Title of the Course								
26PCOC12	International Financial Management	4	1	1	5	6	25	75	100
Category	Core Course	Theory 100%							
Learning Objectives									
LO1	To understand the meaning, scope, and importance of international financial management								
LO2	To grasp the structure and functioning of Foreign Exchange Market								
LO3	To analyse and evaluate international investment decisions and strategies								
LO4	To evaluate the role of international financial markets and banking systems								
LO5	To learn various financial instruments and fund management techniques in global context								
Unit	Content							Hours	
1	INTERNATIONAL FINANCIAL MANAGEMENT International Financial Management: Meaning, definition and evolution – Importance in global business – Nature and scope of IFM – Differences between domestic and international finance – International flow of funds: types and direction – Balance of Payments: components, disequilibrium and correction measures – International Monetary System: evolution (Gold Standard, Bretton Woods, Post-Bretton developments) – Role of IMF and World Bank – Exchange rate regimes (fixed vs flexible)							18	
2	FOREIGN EXCHANGE MARKET Foreign Exchange Market: Structure and participants – Features and functions – Spot market and forward market operations – Determination of exchange rates – Exchange rate theories (PPP, Interest Rate Parity, Fisher Effect) – Exchange rate forecasting techniques – Salient features of FEMA – Currency derivatives: futures and options – Pricing and valuation basics – Hedging strategies using futures and options – Risk management in forex markets							18	
3	INTERNATIONAL INVESTMENT DECISION Foreign Direct Investment: motives, forms and strategies – FDI vs FPI – Theories of international investment (OLI paradigm, product life cycle theory) – International Capital Budgeting: techniques, risk analysis, exchange rate considerations – Political and country risk analysis – International Portfolio Investment: meaning and process – Benefits of diversification – Global portfolio management – Cost of capital in international context – Taxation issues in international investments							18	
4	INTERNATIONAL FINANCIAL DECISIONS International Financial Market: structure and types (money market, capital market, euro markets) – Channels for international flow of funds – Role and							18	

	functions of Multilateral Development Banks (World Bank, IMF, ADB) – International Banking: structure and types (commercial banks, investment banks, offshore banking) – Functions of international banks – Credit creation in international context – Regulation and control of international banking – Basel norms and risk management – Financing international trade (letters of credit, export financing)	
5	INTERNATIONAL FINANCIAL MARKET INSTRUMENTS Short-term instruments: Treasury bills, commercial papers, certificates of deposit – Medium-term instruments: notes, bonds, euro notes – Euro currency and euro bond markets – Management of short-term funds in international firms – Working capital management in global context – Management of receivables and inventory across borders – Factoring and forfaiting – International debt market – Causes and consequences of global debt crisis – Debt restructuring and management strategies	18
Total		90
CO	Course Outcomes Student Can Do to	Knowledge Level
1	Understand the concepts, scope, and importance of International Financial Management and global monetary systems	K1, K2, K3
2	Analyze the foreign exchange market and apply exchange rate and hedging techniques	K1, K2, K3, K4
3	Evaluate international investment decisions including FDI and portfolio investment strategies	K1, K2, K3, K5
4	Examine international financial markets, institutions, and banking systems	K1, K2, K3, K4
5	Assess international financial instruments and manage short-term funds in global financial environment	K1, K2, K3, K4
Textbooks:		
1. International Financial Management – 15th Edition, Cengage Learning, 2026.		
2. International Financial Management – 6th Edition, Cengage UK, 2023.		
3. International Financial Management – 10th Edition, McGraw-Hill Education.		
Reference Books:		
1. Foundations of Multinational Financial Management – 7th Edition, Wiley.		
2. International Financial Management – 6th Edition, PHI Learning.		
3. Foreign Exchange and Risk Management – Sultan Chand & Sons.		
4. International Financial Management – Asia-Pacific Edition, 2018.		
Web resources:		
1. International Monetary Fund – https://www.imf.org		
2. World Bank – https://www.worldbank.org		
3. Reserve Bank of India – https://www.rbi.org.in		
4. Bank for International Settlements – https://www.bis.org		

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	3	2	3	3
CO2	3	2	2	2	2	2	2	2
CO3	3	3	3	2	3	2	3	3
CO4	3	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3
Total	15	12	13	10	13	10	13	13
Average	3	2.4	2.6	2	2.6	2	2.6	2.6

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	3	2	2
CO2	3	2	3
CO3	3	2	2
CO4	3	2	2
CO5	3	2	3
Total	15	10	12
Average	3	2	2.2

3 – Strong, 2- Medium, 1- Low

Department of Commerce		L	T	P	Credits	Hours	Marks		
Regulation 2026-27							CIA	ESE	Total
Course Code	Title of the Course								
26PCOC13	GREEN HUMAN RESOURCE MANAGEMENT	4	1	0	3	5	25	75	100
Category	Core Course	Theory 100%							
Learning Objectives									
LO1	Understand the concept of Green HRM and sustainable HR practices								
LO2	Understand the concept of Green HRM in talent acquisition								
LO3	Understand the concept and importance of training and development in HRM								
LO4	Understand the concept of wage and salary administration in organizations.								
LO5	Understand the concept of grievance handling and disciplinary procedures in organizations								
Unit	Content								Hours
1	Introduction to Human Resource Management Concept and Scope of HRM – Objectives and Functions of HRM – Role and Responsibilities of HR Managers – Emerging Trends and Challenges in HRM – Green HRM and Sustainable HR Practices.								15
2	Talent Acquisition and Management Human Resource Planning – Recruitment and Selection Strategies – Onboarding and Induction Process – Orientation Programs – Employee Retention and Talent Management – Green HRM in Talent Acquisition and Sustainable Workforce Practices								15
3	Training and Development Training and Development Strategies – Career Planning and Management – Performance Appraisal Methods and Techniques – 360-Degree Feedback – Green HRM in Training, Development, and Performance Management								15
4	Compensation and Benefits Management Wage and Salary Administration – Incentive and Reward Systems – Employee Benefits and Services – Payroll Management – Introduction to Green HRM practices in Compensation and Benefits - Four Labour Codes 2025 - Features.								15
5	Employee Redressal and Technology in HRM Grievance Handling and Disciplinary Procedures – Compliance Handling – Strategies for Promoting Positive Employee Relations – Technology and Use of AI in HRM – Introduction to Green HRM practices in employee relations and HR technology								15
Total								75	
CO	Course Outcomes								Knowledge Level
Student Can able to									
1	Analyze current trends and challenges in HRM practices								K1, K2, K3
2	Evaluate the role of Green HRM in recruitment and workforce management								K1, K2, K3, K4

3	Integrate Green HRM practices into training and performance management systems	K1, K2, K3
4	Evaluate the role of compensation in employee motivation and satisfaction	K1, K2, K3, K4
5	Apply knowledge of compliance requirements in HRM practices	K1, K2, K3, K4, K5

Textbooks:	
1	Personnel and Human Resource Management Author: P. Subba Rao (Indian author) Publisher: Himalaya Publishing House
2	Human Resource Management Author: K. Aswathappa Publisher: McGraw Hill Education India
Reference Books:	
1	Human Resource Management (Text and Cases) Author: Uday Kumar Haldar & Juthika Sarkar (Indian authors) Publisher: Oxford University Press India
2	Green Human Resource Management: A View from Global South Countries Editors: M.Y. Yusliza, D.W.S. Renwick Publisher: Springer
3	Sustainable Human Resource Management: Transforming Organizations, Societies and Environment Editors include Indian scholars (University of Hyderabad etc.) Publisher: Springer India-focused volume
4	Green HRM (Lulu Publication – India-related academic text) Authors: G. Geetha, N. Kowsalya, R. Jayashree
5	Human Resource Management Author: Gary Dessler
Web Resources:	
1	https://ebooks.inflibnet.ac.in/mgmt01/chapter/introduction-to-hrm-meaning-definition-scopeobjectives-and-functions-of-human-resource-management/
2	https://www.managementstudyguide.com/human-resource-management.htm
3	https://www.geeksforgeeks.org/human-resource-management-hrm/

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	3	3	2	3	3	3	3	2	3	3
CO2	3	3	2	3	3	2	3	3	3	2	3
CO3	2	3	3	2	3	3	3	2	3	3	2
CO4	3	3	2	3	3	3	2	3	2	2	2
CO5	2	3	2	3	3	2	2	3	2	2	3
Total	12	15	12	13	15	13	13	14	12	12	13
Average	2.4	3	2.4	2.6	3	2.6	2.6	2.8	2.4	2.4	2.6

3 – Strong, 2- Medium, 1- Low

Department of Mathematics		L	T	P/S	Credits	Hours	Marks		
Regulation 2026-2027							CIA	ESE	Total
Course Code	Title of the Course								
26PCOE11	Business Statistics & Operations Research -I	3	1	1	3	5	25	75	100
Category	DCE	Theory 20% and Problem 80%							
Learning Objectives									
LO1	To Gain understanding of probability concepts in discrete and continuous distributions.								
LO2	To Acquire knowledge of sampling methods and hypothesis testing principles.								
LO3	To develop knowledge of relationships among multiple variables using regression and techniques.								
LO4	To Comprehend models related to replacement of deteriorating items.								
LO5	To Familiarize with the concepts and types of queuing systems.								
Unit	Content								Hours
1	Probability Distribution: Introduction – Concepts of Probability-Definition of Probability- Probability Distribution Function – Cumulative Probability Distribution Function – Expected Value and Variance of a Random Variable-Discrete Probability Distributions- Binomial, Continuous Probability Distributions - Normal. Chapter 7: Section: 7.1-7.5								15
2	Sampling: Introduction –Reasons of Sample Survey-Types of Bias During Sample Survey -Population Parameters and Sample Statistics –Principles of SamplingSampling Methods. Hypothesis Testing: Introduction-Hypothesis and Hypothesis Testing-The Rationale for Hypothesis Testing-General Procedure for Hypothesis Testing-Direction of the Hypothesis Test-Errors in Hypothesis Testing- Hypothesis Testing for Population Parameters with Large Samples Chapter 8: Section: 8.1-8.6 Chapter 10: Section: 10.1-10.7								15
3	Partial, Multiple Correlation and Regression Analysis: Introduction-Assumptions in Multiple Linear Regression-Estimating Parameters of Multiple Regression Model-Standard Error of Estimate for Multiple Regression-Coefficient of Multiple Determination-Multiple Correlation Analysis-Partial Correlation Analysis. Chapter 15: Section: 15.1-15.7								15
4	Replacement Decisions: Introduction –Failure Mechanism of Items –Replacement of Items which Deteriorate with time –Types of Replacement Decisions. Chapter 7 : Sections: 7.1-7.4								15

5	Queuing (or Waiting Line Theory): Introduction-Elements of the queuing system-Types of queuing models Managerial Applications of queuing theory- Advantages and limitations of queuing theory-Symbols and notations-Single channel queuing model-Multiple channel queuing model. Chapter 8: Sections: 8.1-8.8	15
Total		75
CO	Course Outcomes	Knowledge Level
The students will be able to		
1	Employ probability distributions to solve problems involving uncertainty.	K1,K2,K3
2	Perform statistical inference using sampling techniques and hypothesis testing.	K1, K2,K4
3	Utilize multiple regression and partial correlation methods to interpret realworld data.	K2, K3,K4
4	Apply replacement strategies in practical decision-making situations.	K1, K2, K4
5	Analyze service systems using appropriate queuing models.	K1,K2,K3,K4

Text books:	
1	J. K. Sharma, Business Statistics –Second Edition -2013(Unit I,II & III)
2	V.K Kapoor, Operations Research –Sultan Chand & Sons -1999 (Unit IV & V)
Reference Books:	
1	P. K Gupta and D. S Hira., Operations Research”,7thEdition, S. Chand, Noida (UP)- (2022) “
2	J.K. Sharma, Business Statistics- Pearson Education
3	Business statistics and operations research, Dr D Joseph Anbarasu, Lintech press Trichy
4	N. Nagarajan “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai. (2017)
5	J.K Sharma “Operations Research”, 6thEdition, Lakshmi Publications, Chennai. (2016)
Web Resources:	
1	https://rblacademy.com/wp-content/uploads/2023/05/partialmulti-correlation-and-regression-1.pdf
2	https://www.fmtvaranasi.edu.in/sites/default/files/Replacement%20Problem.pdf

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	2	3	2	3	3	2
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	2	2	3	2	2	3	2	2	3	3	2
CO4	2	3	2	3	3	2	3	3	2	2	3
CO5	3	2	3	3	2	2	3	2	3	3	2
Total	13	12	14	14	12	12	14	12	14	14	12
Average	2.6	2.4	2.8	2.8	2.4	2.4	2.8	2.4	2.8	2.8	2.4

3 – Strong, 2- Medium, 1- Low

Department of Commerce		L	T	P	Credits	Hours	Marks		
Regulation 2026-27							CIA	ESE	Total
Course Code	Title of the Course								
26PCOE12	BANKING AND INSURANCE	4	1	0	3	5	25	75	100
Category	Core Course	Theory 100%							
Learning Objectives									
LO1	To understand the evolution of new era banking								
LO2	To explore the digital banking techniques								
LO3	To analyse the role of insurance sector								
LO4	To evaluate the mechanism of customer service in insurance and the relevant regulations								
LO5	To analyse risk and its impact in banking and insurance industry								
Unit	Content								Hours
1	INTRODUCTION TO BANKING Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - Digital Financial Revolution. Digital Banking – Electronic Payment Systems– Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS – VSAT–SFMS–SWIFT								15
2	CONTEMPORARY DEVELOPMENTS IN BANKING Distributed Ledger Technology – Block chain: Meaning - Structure of Block Chain- Types of Block Chain - Differences between DLT and Block chain - Benefits of Block chain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking- Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking remained with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking								15
3	INDIAN INSURANCE MARKET History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organization – Insurance organization structure. Insurance Intermediaries Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures – Code of Conduct.								15
4	CUSTOMER SERVICES IN INSURANCE Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behavior in Insurance – Grievance Redressed System in Insurance Sector – Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) –Regulations and Guidelines.								15
5	RISK MANAGEMENT Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations Tools for Controlling Risk.								15
Total								75	

CO	Course Outcomes Student Can able to	Knowledge Level
1	Relate the transformation in banking from traditional to new age	K1, K2, K3
2	Apply modern techniques of digital banking	K1, K2, K3, K4
3	Evaluate the role of insurance sector	K1, K2, K3
4	Examine the regulatory mechanism	K1, K2, K3, K4
5	Assess risk mitigation strategies	K1, K2, K3, K4, K5

Textbooks:	
1	Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5 th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2	Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22 nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3	Emmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11 th Edition, Wiley & Sons, New Jersey, USA
Reference Books:	
1	Sundaram KPM & Varshney P. N., (2020), "Banking Theory, Law and Practice", 20 th Edition, Sultan Chand & Sons, New Delhi.
2	Gordon & Natarajan, (2022), "Banking Theory, Law and Practice", 9 th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3	Gupta P. K. (2021), "Insurance and Risk Management" 6 th Edition, Himalaya Publishing House Pvt Ltd, Mumbai
Web Resources:	
1	https://www.geektonight.com/banking-and-insurance-notes/
2	https://sde.uoc.ac.in/sites/default/files/sde_videos/BANKING%20AND%20INSURANCE%20COMPRESSED.pdf

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	3	3	3	2
CO2	2	2	2	3	2	3	3	3	3	3	3
CO3	3	3	3	3	3	3	2	2	3	3	3
CO4	3	3	3	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	2	3	3	3	2	3
Total	14	14	14	14	14	14	14	14	14	14	14
Average	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8

3 – Strong, 2- Medium, 1- Low

Department of Commerce		L	T	P	Credits	Hours	Marks		
Regulation 2026-27							CIA	ESE	Total
Course Code	Title of the Course								
26PCOE13	Stress Management & Emotional well being	3	1	0	3	4	25	75	100
Category	DCE	Theory 100%							
Learning Objectives									
LO1	To understand Fundamentals of Stress								
LO2	To Aware the theories and Models of stress								
LO3	To analyses the organizational based stress and Stress Management Techniques								
LO4	To Aware the Concept of Mental Well Being								
LO5	To understand Emotional Intelligence								
Unit	Content								Hours
1	Fundamentals of Stress Meaning, Nature and Types of Stress (Eustress & Distress) -Sources of Stress: Individual, Organizational, Environmental -Symptoms: Physical, Psychological, Behavioral -Stress vs Burnout.								12
2	Theories and Models of Stress General Adaptation Syndrome (GAS) -Cognitive Theory of Stress -Person-Environment Fit Model -Personality Types (Type A & Type B)-Performance Relationship.								12
3	Organizational Stress and Stress Management Techniques Work Stress and Burnout -Role Conflict and Role Ambiguity -Workload and Time Pressure -Work-Life Balance -Stress among Managers and Employees. Stress Management Techniques: Individual Techniques- Organizational Techniques								12
4	Concept of Mental well-being Mental Health: Meaning, Definition, Characteristics and Dimensions (emotional psychological, social well-being)-Positive Psychology and Resilience -Interpersonal Relationships common mental health challenges such as Depression and Generalized Anxiety Disorder; stigma and awareness -Communication Skills -Social Support and Coping Strategies.								12
5	Emotional Intelligence Fundamentals of Emotional Intelligence Nature and Significance Models of emotional intelligence: Ability, Trait and Mixed Building blocks of emotional intelligence: self-awareness, Self-management, social awareness, and relationship management.								12
Total								60	
CO	Course Outcomes								Knowledge Level
	Students can able to								
1	Understand the fundamentals of Stress and types of stress								K1, K2, K3

2	Aware the theories and Models of stress	K1, K2, K3, K4
3	Analyses the organizational based stress and Stress Management Techniques	K1, K2, K3, K4, K5
4	Aware and Analyse the Concept of Mental Well Being	K1, K2, K3, K4
5	Understand Emotional Intelligence and analyses self, social, etc.	K1, K2, K3, K4, K5

Textbooks:	
1	1. Stress Management. P.K. Dutta, Himalaya Publishing House
2	2. Elements of Organizational Behaviour - K. Sundar & J. Srinivasan, Vijay Nichole
Reference Books:	
1	Organizational Behaviour - Step
2	Stress Management- Dr. Alok Chakrawal
3	Principles and Practice of Stress Management- Paul M. Leher, Robert L. Woolfolk
Web Resources:	
1	Mental Health and Wellbeing - Course
2	Emotional Intelligence - Course
3	Stress Management - Course

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	3	3	2	3	3	3	3	2	3	3
CO2	3	3	2	3	3	2	3	3	3	2	3
CO3	2	3	3	2	3	3	3	2	3	3	2
CO4	3	3	2	3	3	3	2	3	2	2	2
CO5	2	3	2	3	3	2	2	3	2	2	3
Total	12	15	12	13	15	13	13	14	12	12	13
Average	2.4	3	2.4	2.6	3	2.6	2.6	2.8	2.4	2.4	2.6

3 – Strong, 2- Medium, 1- Low

Department of Commerce		L	T	P	Credits	Hours	Marks		
Regulation 2026-27							CIA	ESE	Total
Course Code	Title of the Course								
26PCOE14	MANAGERIAL ECONOMICS	3	1	0	3	4	25	75	100
Category	DCE	Theory 100%							
Learning Objectives									
LO1	To make the students to understand the theories of managerial economics and factors								
LO2	To expand the awareness of Demand analysis and Forecasting								
LO3	To facilitate the students to understand the law of variable proportions, product function and cost function								
LO4	To bring subject knowledge on Economics of size and capacity Utilization and market structure pricing.								
LO5	To let students to be acquainted with the subject of Business cycle and Policies								
Unit	Content								Hours
1	INTRODUCTION OF MANAGERIAL ECONOMICS Definition and scope of the subject-fundamental concepts and Methods-firm's objectives and the role of managerial economist.								12
2	DEMAND ANALYSIS AND FORECASTING Demand analysis and forecasting for consumer goods and capital goods-use of business indicators- type of elasticity.								12
3	COST CONCEPTS AND PRODUCTION FUNCTIONS Concept and resources allocation- Cost Analysis- Short run and long run Cost functions production functions- cost price- Output relations.								12
4	ECONOMICS SIZE & MARKET STRUCTURE T Economics of size and capacity Utilization - Input-Output analysis- Market Structure Pricing and output general equilibrium.								12
5	PRICING AND THEORY OF PROFIT Pricing Objectives- pricing methods and approaches-price discrimination, Product line pricing-profit planning and Cost control- Business cycle and Policies.								12
Total								60	
CO	Course Outcomes								Knowledge Level
The Students can able to									
1	Understand the theories of managerial economics and factors								K1, K2, K3
2	Develop an idea about Demand analysis and Forecasting.								K1, K2, K3, K4
3	Analyse and Provide an idea regarding law of variable proportions, product function and cost function.								K1, K2, K3, K4
4	Understand Economics of size and capacity Utilization and market structure pricing.								K1, K2,

5	Understand and analyze about be Business cycle and Apply the Policies	K1, K2, K3, K4
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Textbooks:	
1	R.L. Varshney & K.L. Maheshwari, Managerial Economics-Sultan Chand & Sons, New Delhi
2	Gupta G.S (2010), Managerial Economics, Tata McGraw-Hill, New Delhi 5. Mehta, P.L (2014), Managerial Economics, Sultan Chand, New Delhi
Reference Books:	
1	Spencer M. H. Managerial Economics Text, Problems and short cases, Richard D. Inwin INC
2	Sankaran. S, Managerial Economics Margham Publications, Chennai.
3	Peterson, managerial economics, 4th edition - Pearson education - New Delhi.
4	Mankar & Denkar, Business Economics, Himalaya publishing House, Bombay 5.
5	Joel Dean, Managerial Economics, Prentice Hall of India - New Delhi.
Web Resources:	
1	https://www.clockster.com/blog/managerial-economics
2	https://ebooks.inflibnet.ac.in/mgmtpl11/chapter/demand-estimation-and-forecasting/
3	https://www.manupatracademy.com/notes-for-law-students/first-year-theory-of-production-and-cost-economics
4	https://ebooks.inflibnet.ac.in/mgmtpl11/chapter/market-and-market-structure/
5	https://www.sciencedirect.com/science/article/abs/pii/S1367578810000118

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	2	3	2	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3	3	2
Total	15	15	15	14	15	14	15	15	15	13	14
Average	3	3	3	2.8	3	2.8	3	3	3	2.6	2.8

3 – Strong, 2- Medium, 1- Low

Department of Commerce		L	T	P	Credits	Hours	Marks		
Regulation 2026-27							CI	ES	Total
Course Code	Title of the Course								
26PCOA11	PERSONALITY DEVELOPMENT	1	1	0	2	2	25	75	100
Category	AECC	Theory 100%							
Learning Objectives									
LO1	To Understand about personality and self-awareness.								
LO2	To Explore self-monitoring and know about perception.								
LO3	To understand team building and conflict management.								
LO4	To Comprehend self-driven and enrich in self-motivation								
LO5	To Understand SOCIAL GRACES and Multicultural Environment.								
Unit	Content								Hours
1	PERSONALITY Definition – Determinants – Personality Traits –Theories of Personality – Importance of Personality Development. SELF AWARENESS – Meaning – Benefits of Self – Awareness – Developing Self – Awareness. SWOT – Meaning – Importance- Application – Components.								6
2	SELF-MONITORING Meaning – High self – monitor versus low self-monitor – Advantages and Disadvantages self-monitor- Self –monitoring and job performance. Self-respect – Importance of self-respect -PERCEPTION Definition- Factor influencing perception- Perception process –Errors in perception – Avoiding perceptual errors.								6
3	TEAM BUILDING Meaning – Types of teams – Importance of Team building- Creating Effective Team. Leadership – Definition – Leadership style- Theories of leadership – Qualities of an Effect leader. Conflict Management – Definition- Types of ConflictLevels of Conflict – Conflict Resolution – Conflict management.								6
4	SELF-DRIVEN Meaning of ownership self-driven -qualities of a self-driven person – self leadership– theories and models – self motivation – ways of self-motivation - work ethics importance of work ethics – strong works ethic skills.								6
5	SOCIAL GRACES Meaning – Social Grace at Work – Acquiring Social Graces. TABLE MANNERS – Meaning – Table Etiquettes in Multicultural Environment- Do’s and Don’ts of Table Etiquettes. DRESS CODE – Meaning- Dress Code for selected Occasions – Dress Code for an Interview.								6
Total								30	
CO	Course Outcomes								Knowledge Level
	Students can able to								

1	Differentiate Personality Trait, Importance of Personality Development Importance of Personality Development and Self Awareness	K1, K2, K3 K4
2	monitor versus low self-monitor – Advantages and Disadvantages self- monitor Compare Errors in perception – Avoiding perceptual errors.	K1, K2, K3, K4
3	Analyze Team Building Importance of Team building- Creating Effective Team and Conflict Management Levels of Conflict – Conflict Resolution.	K1, K2, K3, K4
4	Self-driven – to mould leadership and to enhance self-motivation.	K1, K2, K3, K4, K5
5	Understand and Apply Social Graces Meaning , Social Grace at Work Acquiring Social Graces & Multicultural Environment	K1, K2, K3, K4, K5

Textbooks:	
1	Dr. S. Narayana Rajan, Dr. B. Rajasekaran, G. Venkadasalaphi, V. VijureshNayaham and Herald M. Dhas, Personality Development, Publication Division, Manonmaniam Sundaranar University, Tirunelveli.
2	Stephan P. Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi,2008
3	Jit S. Chandan, Oragnisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008
4	Dr. K. K. Ramachandran and Dr. K. K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2010.
Reference Books:	
1	Dr. S. Narayana Rajan, Dr. B. Rajasekaran, G. Venkadasalaphi, V. Vijuresh Nayaham and Herald M. Dhas, Personality Development, Publication Division, Manonmaniam Sundaranar University, Tirunelveli.
2	Stephan P. Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi,2008
3	Jit S. Chandan, Oragnisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008
4	Dr. K. K. Ramachandran and Dr. K. K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2010.
Web Resources:	
1	https://www.verywellmind.com/personality-development-2795425
2	https://www.psychologydiscussion.net/personality-development-2/personality-development-definition-and-characteristics/1181

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	2	3	3	3	3	3
CO2	3	3	3	3	2	3	3	2	3	3	3
CO3	2	3	2	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	2
CO5	3	3	3	3	3	2	3	3	3	3	3
Total	14	15	14	15	14	13	15	14	15	15	14
Average	2.8	3	2.8	3	2.8	2.6	3	2.8	3	3	2.8

3 – Strong, 2- Medium, 1- Low

Department of Commerce		L	T	P	Credits	Hours	Marks		
Regulation 2026-27							CI	ES	Total
Course Code	Title of the Course						A	E	al
26PCHR11	HUMAN RIGHTS	1	1	0	2	2	25	75	100
Category	HR	Theory 100%							
Learning Objectives									
LO1	To provide a comprehensive idea of English literature and language over the ages								
LO2	To help student trace English literature dating from seventh century to present era								
LO3	To help them to understand the structural development of the English language								
LO4	To inform them about the various external linguistic influences								
LO5	To create the ability of critically examining a text								
Unit	Content								Hours
1	Human rights- Concepts and Nature								06
2	Human Rights – The International Perspective International human rights								06
3	Regional Human Rights								06
4	Human Rights in India								06
5	Human Right Violations and Redressal Mechanism								06
Total								30	
CO	Course Outcomes								
	The student will be able to								
CO1	know the nature of human rights its origin, the theories, the movements in the march of human rights and the facets of future of human rights.								
CO2	The international dimension of rights, the role of UN and the global effort in formulating conventions and declarations								
CO3	Perceive the regional developments of human rights in Europe, Africa and Asia and the enforceable value of human rights in international arena.								
CO4	Gain knowledge on the human rights perspectives in India, more developed by its constitution and special legislations								
CO5	Know the redressal mechanism made available in case of human rights violation confined to India.								

Textbooks:	
1	Human Rights Lalit Parmar, Anmol Publications Pvt. Limited, 1998
2	Alston, Philip, And Frederic Megret, Eds. The United Nations and Human Rights: A Critical Appraisal. Second Edition. Oxford University Press, 2014.
3	Rebecca Wallace, International Human Rights, Text and Materials 1997
4	Human Rights Bharatiya Values, Mandagadde Rama Jois, Bharatiya Vidya Bhavan, 2015
5	G S Bhargave and R M Pal Human Rights of Dalit Societal Violation 1999
Reference Books:	
1	Protection Of Human Rights Act, 1993.
2	Constitutional Law of India (3 Volumes) by Seervai H.M 2015
3	The Human Rights Watch Global Report on Women's Human Rights 2000 Oxford Publication
4	RS Sharma Perspectives in Human Rights Development
5	Research Handbook on International Human Rights Law, edited by Sarah Joseph & Edited By Sarah Joseph, Edward Elgar Publishing Limited USA
Web Resources:	
1	https://www.ohchr.org/en/what-are-human-rights
2	https://r.search.yahoo.com/_ylt=AwrKAFv_0uRnlhoB7Vm7HAX.;_ylu=Y29sbwNzZzMEcG9zAzIEdnRpZAMEc2VjA3Ny/RV=2/RE=1744259072/RO=10/RU=https%3a%2f%2fwww.britannica.com%2ftopic%2fhuman-rights/RK=2/RS=igYDgGPYQ.mloKvY1pt.KXiI. qs-
3	https://www.unicef.org/child-rights-convention/what-are-human-rights

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	2	3	3	3	3	3
CO2	3	3	3	3	2	3	3	3	3	3	3
CO3	2	3	2	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3	3
Total	14	15	14	15	14	13	15	14	15	15	15
Average	2.8	3	2.8	3	2.8	2.6	3	2.8	3	3	3

– Strong, 2- Medium, 1- Low

PG & Research Department of Commerce		L	T	P	Credits	Hours	Marks		
Regulation 2026-27							CIA	ESE	Total
Course Code	Title of the Course								
26PCOC21	ADVANCED ACCOUNTS II	3	1	2	5	6	25	75	100
Category	SEC	Theory 20% Problem 80%							
Learning Objectives									
LO1	To know about the accounting procedures related to preparation of bank accounts								
LO2	To know the types of Amalgamation, Internal and external Reconstruction								
LO3	To enable the students to acquire knowledge in valuation of shares and goodwill								
LO4	To have an insight on modes of winding up of a company								
LO5	To know the human resource accounting system								
Unit	Content								Hours
1	ACCOUNTING OF BANKING COMPANY Final Statements of Banking Companies (As Per New Provisions) – Non- Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.								18
2	AMALGAMATION, ABSORPTION, EXTERNAL AND INTERNAL RECONSTRUCTION Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method, Absorption: Meaning- Accounting Treatment-External ReconstructionInternal Reconstruction.								18
3	VALUATION OF GOODWILL & SHARES Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.								18
4	LIQUIDATION OF COMPANIES Meaning-Modes of Winding Up – Preparation of Statement of Affairs - Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.								18
5	HUMAN RESOURCE ACCOUNTING Human Resource Accounting – Need and Development – Importance of Human Resource Accounting – Objections against Human Resource Accounting – Human Resource Accounting in India. Corporate Social Reporting – Concept and Objectives.								18
Total								90	
CO	Course Outcomes								Knowledge Level
	Students Can able to								

1	Understand & Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	K1, K2, K3, K4, K5, K6
2	Evaluate the accounting treatment of amalgamation, Internal and external reconstruction.	K1, K2, K3, K4, K5
3	Understand & Compute the value of goodwill and shares under different methods and assess its applicability	K1, K2, K3, K4
4	Understand & Preparation of liquidator's final statement of account	K1, K2, K3, K4
5	The students will be able to understand to know about Human Resource Accounting in India	K1, K2, K3

Textbooks:

1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
3	M. C. Shukla, Advanced accounting Vol I and II, S. Chand, New Delhi
4	R.L. Gupta – Corporate Accounting, Sultan Chand & Sons, New Delhi.
5	R.L. Gupta, Radha- Corporate Accounting, Sultan Chand & Sons, New Delhi.

Reference Books:

1	Anil Kumar, Rajesh kumar, corporate accounting I, Himalaya Publishing house, Mumbai.
2	S.N. Maheswari – Advanced Accountancy, Sultan Chand
3	Shukla, Grewal and Gupta- Advanced Accounts VolII, S. Chand, New Delhi.
4	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.

Web Resources:

1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
3	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
4	http://www.accountingnotes.net/liquidation/liquidation-of-companiesaccounting/12862
5	http://www.slideshare.net/slideshow/human-resource-accounting-69465076/69465076

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	2	3	3	3	3	3
CO2	3	3	3	3	2	3	3	3	3	3	3
CO3	2	3	2	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3	3
Total	14	15	14	15	14	13	15	14	15	15	15
Average	2.8	3	2.8	3	2.8	2.6	3	2.8	3	3	3

3 – Strong, 2- Medium, 1- Low

Department of Commerce		L	T	P	Credits	Hours	Marks		
Regulation 2026-27							CIA	ESE	Total
Course Code	Title of the Course								
26PCOC22	ADVANCED COST ACCOUNTING	3	1	2	5	6	25	75	100
Category	Core Course	Theory 20% Problem 80%							
Learning Objectives									
LO1	To enhance the understanding of the basic concepts in Cost Accounting								
LO2	To extend the knowledge of Methods of Costing								
LO3	To facilitate the students to have the deep understanding of Standard Costing and Variance Analysis								
LO4	To bring about the awareness of Cost Control and Cost Reduction.								
LO5	To let the students to know about Benefits from adoption of ABC analysis and Just in Time Costing (JIT).								
Unit	Content								Hours
1	INTRODUCTION: Nature and significance of cost accounts-Definition of Costing, Scope, Objectives, Functions and limitations of cost accounting-Installation of costing system-Elements of Cost- Cost Centre and profit Centre-Preparation of Cost sheet, tender of quotations.								18
2	METHODS OF COSTING: Process costing, Treatment of equivalent production- Inter process profit-Joint and by product Costing-Preparation of Contract account, Cost plus contract and escalation clause.								18
3	STANDARD COSTING AND VARIANCE ANALYSIS: - Material -Labour-Overheads - Fixed - Variable -Sales Variance- Reporting of variances.								18
4	COST MANAGEMENT TECHNIQUES: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and Cost Reduction - Pareto Analysis: Meaning, importance and applications – Theory only.								18
5	ACTIVITY BASED COST MANAGEMENT AND JUST IN TIME (JIT): Activity Based Cost Management- Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Role of ABC analysis in E-Commerce- Just in Time - Introduction, Benefits, Use of JIT in Measuring the Performance – Practical problems								18
Total							90		
CO	Course Outcomes								Knowledge Level
The Students can able to									
1	Understand the basic concepts in Cost Accounting and also familiarizing with the preparation of Cost Sheets, Tenders and Quotations.								K1, K2, K3, K4
2	Understand & Preparation of Process Costing and Contract Costing.								K1, K2, K3, K4
3	Analyze the Standard Costing and Variance Analysis and reporting of Variances.								K1, K2, K3, K4

4	Understand the Cost Control and Cost Reduction and its applications. Student Can Able to Prepare Pareto Diagram.	K1, K2, K3, K4, K5
5	Develop the knowledge about Activity based costing and Just in Time.	K1, K2, K3, K4

Textbooks:	
1	Cost and Management Accounting- T. S. Reddy and Y.H. Reddy, Margam Publications, Chennai.
2	Cost accounting - S.P. Jain and K.L. Narang, Kalyani Publishers-New Delhi.
Reference Books:	
1	Advanced Management Accounting - Ravi M Kishore, Taxman's-New Delhi,
2	Cost Accounting- B.K. Bhar, Academic publishers, Calcutta.
3	Cost Accounting - A Managerial Emphasis- C. T. Horangren, Pearson Education-New Delhi.
4	Cost Accounting- Jawaharlal, Tata Mc. Graw Hill
5	Advanced Management Accounting - Robert S. Kaplan-Anthony A. Atkinson, Prentice Hall of India-New Delhi 8.
6	Cost Accounting and Cost Methods - Weldon's, Mc. Donald and Evens Limited.
Web Resources:	
1	https://in.search.yahoo.com/search?fr=mcafee&type=E210IN826G0&p=methods+of+costing
2	https://in.search.yahoo.com/search?fr=mcafee&type=E210IN826G0&p=cost+management+techniques
3	https://in.search.yahoo.com/search?fr=mcafee&type=E210IN826G0&p=standard+costing+and+variance+analysis

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	3	3	2	3	2	3	3	2	3	3
CO2	3	2	2	2	3	2	3	3	3	2	3
CO3	3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	2	3	3
CO5	3	2	3	3	3	3	3	2	3	3	3
Total	14	13	14	13	14	13	15	14	13	14	15
Average	2.8	2.6	2.8	2.6	2.8	2.6	3	2.8	2.6	2.8	3

3 – Strong, 2- Medium, 1- Low

Department of Commerce		L	T	P	Credits	Hours	Marks		
Regulation 2026-27							CIA	ESE	Total
Course Code	Title of the Course								
26PCOC23	CORPORATE FINANCE	3	1	1	3	5	25	75	100
Category	Core Course	Theory 40% & Problem 60%							
Learning Objectives									
LO1	To remember and understand the concepts of corporate finance and time value of money and apply compounding and discounting techniques in financial calculations.								
LO2	To remember and understand risk and return concepts apply measurement techniques and analyze the relationship between risk and return in investment decisions.								
LO3	To remember and understand sources and modes of startup financing and apply knowledge to select appropriate financing and leasing options.								
LO4	To remember and understand working capital components, apply management techniques and analyze cash, receivables and inventory decisions.								
LO5	To remember and understand capital budgeting concepts, apply evaluation techniques and analyze investment proposals including multinational considerations.								
Unit	Content								Hours
1	INTRODUCTION TO CORPORATE FINANCE & TIME VALUE OF MONEY Corporate Finance: Meaning, Objectives, Scope and Functions – Role of Finance Manager. Time Value of Money: Meaning, Importance and Causes – Present Value and Future Value – Compounding Techniques – Discounting Techniques – Annuity – Sinking Fund Deposit Factor.								15
2	RISK AND RETURN ANALYSIS Risk and Uncertainty: Meaning – Types and Sources of Risk. Measurement of Risk Standard Deviation, Variance, Coefficient of Variation. Measurement of Return – Risk-Return Trade-off – General Pattern of Risk and Return. Evaluation of Investment Proposals under Risk – Single Asset and Portfolio Analysis.								15
3	STARTUP FINANCING AND LEASING Startup Financing: Meaning – Sources of Finance (Short-term and Long-term) Modes of Financing: Bootstrapping, Angel Investors, Venture Capital. Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing.								15
4	WORKING CAPITAL MANAGEMENT Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety Level of Cash – Optimum Cash Balance. Receivables								15
	Management: Meaning – Credit Policy – Credit Terms – Collection Policy – Debt Collection Period. Inventory Management: Meaning and Basic Techniques.								

5	CAPITAL BUDGETING (INCLUDING MULTINATIONAL) Capital Budgeting: Meaning – Importance – Steps involved. Techniques: Discounted Payback Period – Net Present Value (NPV) – Profitability Index (PI) – Internal Rate of Return (IRR) – Net Profitability Index. Multinational Capital Budgeting: Meaning – Special Considerations.	15
Total		75
CO	Course Outcomes Students will be able to	Knowledge Level
1	Define corporate finance concepts, explain time value of money, and apply present and future value techniques for financial decision-making.	K1, K2, K3
2	Identify types of risk, explain risk-return trade-off, apply statistical tools, and analyze investment alternatives for effective decision-making.	K1, K2, K3, K4
3	List financing sources, explain leasing concepts, and apply suitable financing methods in business situations.	K1, K2, K3
4	Identify components of working capital, explain management concepts, apply techniques, and analyze efficiency of working capital management.	K1, K2, K3, K4
5	Define capital budgeting, explain evaluation methods, apply techniques like NPV and IRR, and analyze investment decisions in domestic and international contexts.	K1, K2, K3, K4

Textbooks:	
1	A. Murthy, Financial Management, Margham Publications, Chennai
2	Maheshwari S.N., (2019), Financial Management Principles and Practices, 15 th Edition, Sultan Chand & Sons, New Delhi.
Reference Books:	
1	Pandey I. M., (2021), Financial Management, 12 th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2	Kulkarni P. V. & Satya prasad B. G., (2015), Financial Management, 14 th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3	Rustagi R. P., (2022), Financial Management, Theory, Concept, Problems, 6 th Edition, Tax mann Publications Pvt. Ltd, New Delhi.
4	Arokiamary Geetha Rufus, Ramani N. & Others, (2017), Financial Management, 1 st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
5	Prasanna Chandra, (2019), Financial Management, Theory and Practice, 10 th Edition, McGraw Hill Education, New Delhi.
Web Resources:	
1	https://imarticus.org/blog/what-is-corporate-finance/
2	https://corporatefinanceinstitute.com/resources/career-map/sell-side/riskmanagement/risk/
3	https://www.fao.org/4/w4343e/w4343e08.htm

4	https://testbook.com/ugc-net-management/working-capital-management
5	https://www.investopedia.com/articles/financial-theory/11/corporate-project-valuation-methods.asp

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	2	3	3	3
CO3	2	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	2	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3	3
Total	14	15	15	15	15	15	15	13	15	15	14
Average	2.8	3	3	3	3	3	3	2.6	3	3	2.8

3 – Strong, 2- Medium, 1- Low

Department of Commerce		L	T	P	Credits	Hours	Marks		
Regulation 2026-27							CI	ES	Total
Course Code	Title of the Course								
26PCOE21	Setting up of Business Entities	3	2	-	3	5	25	75	100
Category	Core Course	Theory 100%							
Learning Objectives									
LO1	To understand the startup landscape and its financing								
LO2	To analyze the formation and registration of Section 8 company								
LO3	To outline the concept of LLP and business collaboration								
LO4	To understand the procedure for obtaining registration and license								
LO5	To create awareness about the environmental legislations in India								
Unit	Content								Hours
1	STARTUPS IN INDIA Startups-Evaluation-Definition of a Startup – Choice of business organizationTypes of business organizations – Factors governing selection of an organization – Startups and its Registration-Startup India policy– Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Financing options available for Startups.								15
2	NON-PROFIT ORGANIZATIONS Formation and registration of NGOs – Section 8 Company– Definition– Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust–Society–Advantages–Disadvantages–Formation of a society–Tax exemption to NGOs.								15
3	LIMITED LIABILITY PARTNERSHIP AND BUSINESS COLLABORATION Limited Liability Partnership: Definition – Nature and characteristics Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types – Business Collaboration: Advantages and disadvantages–Types–Joint venture e agreement- Successful joint ventures in India– Special Purpose Vehicle– Meaning– Benefits – Formation.								15
4	REGISTRATION AND LICENSES Registration and Licenses: Introduction – Business entity registration – Mandatory registration– PAN – Significance – Application and registration o PAN – Linking of PAN with Aadhar –TAN–Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure fo registration —MSME registration–Clearance from Pollution Control Board – FSSA registration and license–Trademark, Patent and Design registration.								15

5	ENVIRONMENTAL LEGISLATIONS IN INDIA Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features-The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution-The Water (Prevention and Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution-Penalties and Procedure-The Air (Prevention and Control of Pollution) Act,1981:	15
Total		75
CO	Course Outcomes Students Can able to	Knowledge Level
1	Understand & Evaluate the various avenues of acquiring finance to setup a business entity	K1, K2, K3
2	To know & Analyze the legal requirements for Section8 Company	K1, K2, K3, K4
3	Understand , Prepare and analyze the proceedings for LLP	K1, K2, K3
4	Able to analyse the registration and licensing procedure	K1, K2, K3, K4
5	To know & analyze the compliance of regulatory framework regarding environment	K1, K2, K3, K4

Textbooks:	
1	Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2 nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2	Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3	Zad N. Sand Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4	Amit Vohra & Rachit Dhingra (2022) “Setting Up of Business Entities & Closure”, 6 th Edition, Bharath Law House, New Delhi
Reference Books:	
1	Setting up of Business Entities and Closure (2021), Module1, Paper3, The Institute of Company Secretaries of India, MP Printers, Noida
2	The Air (Prevention and Control of Pollution) Act,1981, Bare Act, 2022 Edition, Universal /Lexis Nexis, Noida
3	The Water (Prevention and Control of Pollution) Act,1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
Web Resources:	
1	https://in.search.yahoo.com/search?fr=mcafee&type=E210IN826G0&p=non+profit+organisation
2	https://in.search.yahoo.com/search?fr=mcafee&type=E210IN826G0&p=limited+liability+partnership
3	https://in.search.yahoo.com/search?fr=mcafee&type=E210IN826G0&p=environmental+legislations+in+india

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3	3	1	3
CO2	3	2	2	3	2	3	3	3	2	3	3
CO3	3	3	2	3	3	3	2	2	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3
Total	15	14	13	15	14	15	14	14	14	13	15
Average	3	2.8	2.6	3	2.8	3	2.8	2.8	2.8	2.6	3

3 – Strong, 2- Medium, 1- Low

PG & Research Department of Commerce		L	T	P	Credits	Hours	Marks		
Regulation 2026-27							CIA	ESE	Total
Course Code	Title of the Course								
24PCOE22	CORPORATE SOCIAL RESPONSIBILITY	4	1	0	3	5	25	75	100
Category	DCE	Theory 100%							
Learning Objectives									
LO1	Understand the concept, scope of CSR.								
LO2	Identify factors that influence CSR policy formulation. Analyze factors influencing CSR policy formulation, including stakeholder mapping, planning processes, and collaboration with NGOs and government bodies.								
LO3	Study the dimension and benefits of CSR for Businesses. Examine CSR practices, reporting standards (GRI, UNGC, SDGs), ESG metrics, and the role of digital tools in CSR reporting and impact assessment.								
LO4	Understand corporate governance concepts, theories, SEBI guidelines, global models, and lessons from corporate governance failures.								
LO5	Evaluate the structure, roles, and responsibilities of corporate boards, including diversity, ethics mechanisms, risk management, and recent legal developments.								
Unit	Content								Hours
1	CORPORATE SOCIAL RESPONSIBILITY: Corporate social responsibility – Meaning – Definition – scope of CSR– a rational argument of CSR – Economic argument for CSR – strategies of CSR – challenges and implementation of CSR in India – relation between CSR and corporate governance – major code of CSR initiative in India – barriers to social responsibility – social responsibility of business. CSR vs Sustainability vs ESG – Case studies of Indian companies (Tata, Infosys, Reliance) - CSR in SMEs vs Large Corporates - Ethical foundations of CSR								15
2	DESIGNING A CSR POLICY: Designing a CSR policy – factors influencing CSR policy – managing CSR in an organization - Role of the human resource professional in CSR– global reorganization of CSR. CSR Planning Process (Step-by-step model) - Stakeholder Analysis & Mapping Budgeting & Resource Allocation for CSR - CSR Project Lifecycle Management Public - Private Partnerships (PPP) in CSR - Role of NGOs and Government in CSR execution								15
3	CSR REPORTING TREND: CSR reporting trend in developing countries – timing and mode of release of CSR reports – CSR policy of a multi-product, multi-location Indian MNC's –								15

	<p>constitutions of corporate social responsibility – dimensions of CSR – benefits of CSR to the company.</p> <p>Global Reporting Standards (GRI, UNGC, SDGs) - Integrated Reporting Framework - ESG Reporting & Sustainability Metrics - CSR Audit & Impact Assessment - Digital CSR Reporting (Use of technology) - Case Analysis of CSR Reports (Indian MNCs)</p>	
4	<p>CORPORATE GOVERNANCE:</p> <p>Corporate governance – concept, structure, process, origin – scope and present scenario – role of institutional investors in corporate governance – structure and development of board – role of capital market governance - governance rating - future of governance – innovation practices.</p> <p>Theories of Corporate Governance (Agency, Stakeholder) - SEBI Guidelines & Governance Norms - Corporate Governance Failures (Case Studies: Enron, Satyam) - Role of Independent Directors - Corporate Transparency & Disclosure Practices - Global Governance Models (US, UK, India comparison)</p>	15
5	<p>CORPORATE GOVERNANCE BOARD:</p> <p>Corporate governance board and its power – responsibility – disqualification, board committee and their functions – remuneration committee – nomination committee, compliance committee – share holder grievance committee – investor relation committee – investment committee – risk management committee – and audit committee – regulatory framework of corporate governance in India; Board Diversity & Inclusion - Board Performance Evaluation - Ethics Committees & Whistleblower Policy - Risk Governance & Internal Control Systems - Role of Board in Crisis Management - Recent Amendments in Corporate Governance Laws.</p>	15
Total		75

CO	Course Outcomes	Knowledge Level
Students can able to		
1	Design and evaluate CSR strategies incorporating sustainability, ESG principles, and ethical considerations.	K1, K2, K3, K4, K5
2	Develop comprehensive CSR policies with effective stakeholder engagement, planning, budgeting, and implementation mechanisms.	K1, K2, K3, K4, K5
3	Interpret and apply CSR reporting standards, ESG frameworks, and digital reporting tools for performance evaluation and impact assessment.	K1, K2, K3, K4
4	Analyze corporate governance frameworks, regulatory guidelines, and realworld case studies of governance successes and failures.	K1, K2, K3, K4
5	Assess the effectiveness of board structures, committees, diversity practices, ethical systems, and governance reforms.	K1, K2, K3, K4

Textbooks:

1	Corporate Social Responsibility: Concepts and Cases – The Indian Experience - C.V. Baxi and Ajit Prasad
2	Corporate Governance: Principles, Policies, and Practices - A.C. Fernando

3	Business Ethics, Corporate Governance, CSR & Sustainability - A. C. Fernando
4	Corporate Social Responsibility: A Very Short Introduction - Jeremy Moon
5	The Essentials of Corporate Governance - Sanjay Anand
Reference Books:	
1	Strategic Corporate Social Responsibility: Stakeholders in a Global Environment - David Chandler and William B. Werther Jr.
2	Corporate Governance and Accountability- Jill Solomon
3	ISO 26000: The Business Guide to the New Standard on Social Responsibility – Lars Moraitis and Timo Cochins
4	CSR in India: Steering Business Towards Social Change - Sanjay K. Agarwa
5	Corporate Governance: Theory and Practice - Bob Tricker
Web Resources:	
1	https://in.search.yahoo.com/search?fr=mcafee&type=E210IN826G0&p=corporate+social+r+responsibility
2	https://in.search.yahoo.com/search?fr=mcafee&type=E210IN826G0&p=corporate+govern+ance
3	https://in.search.yahoo.com/search?fr=mcafee&type=E210IN826G0&p=corporate+govern+ance+board

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	2	3	3	3	3	3
CO2	3	3	3	3	2	3	3	3	3	3	3
CO3	2	3	2	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	2	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3	3
Total	14	15	14	15	14	13	15	14	15	15	15
Average	2.8	3	2.8	3	2.8	2.6	3	2.8	3	3	3

3 – Strong, 2- Medium, 1- Low

Department of Mathematics		L	T	P/S	Credits	Hours	Marks		
Regulation 2026-2027							CIA	ES	E
Course Code	Title of the Course								
26PCOE23	Business Statistics & Operations Research -II	3	1	1	3	5	25	75	100
Category	DCE	Theory 20% Problem 80%							
Learning Objectives									

LO1	To Understand Student's t-test and F-test for testing means and variances in small samples.	
LO2	To learn and apply Chi-square Test and Analysis of Variance (ANOVA) for hypothesis testing and data analysis.	
LO3	To Acquire insight into decision-making environments and decision tree analysis.	
LO4	To Comprehend inventory concepts, costs, and control techniques including EOQ.	
LO5	To Familiarize with statistical quality control methods and control charts.	
Unit	Content	Hours
1	Small Sample -t-Test and F- test Introduction of t test -Properties-Uses-Hypothesis Testing for Population Mean – Hypothesis Testing for difference of two population mean (independent and dependent samples) - Hypothesis Testing based on F – Distribution-PropertiesAssumptions-Comparing two population variances. Chapter :10 Sections: 10.10-10.11	15
2	Chi-square Test: Introduction –Properties-The Chi-square Test-Statistic – Applications of chi square test. Analysis of Variance (ANOVA): Introduction-Analysis of Variance Approach-Testing Equality of Population (Treatment) Means: One-way Classification-Inferences about Population (Treatment) Means- Testing Equality of Population (Treatment) Means: TwoWay Classification. Chapter 11: Sections: 11.1, 11.3--11.5.1 Chapter 12: Sections: 12.1-12.5	15
3	Decision Theory: Introduction-Structure of decision-making problem-Types of decision - making environments-Decision tree. Chapter 9: Sections: 9.1-9.4	15
4	Inventory Management: Introduction-Types of inventory -The meaning of inventory control-Relevant inventory costs-Factors affecting inventory control-Economic order quantity (EOQ)-Inventory Modelling-Types of inventory models-Inventory control approaches (or Practices)-Selecting inventory control approaches. Chapter 10: Sections: 10.1-10.10	15
5	Statistical Quality Control: Introduction-Chance causes and assignable causes-Benefits of statistical quality control-Process and product control-Control Charts. Chapter 17: Sections: 17.1-17.5	15
	Total	75
CO	Course Outcomes	Knowledge Level
The students will be able to		
1	Apply Student's t-test and F-test to analyze small sample data and compare population parameters.	K1,K2,K3, K4
2	Analyze data and test significance using Chi-square Test and Analysis of Variance (ANOVA) techniques.	K1,K2,K3

3	Utilize decision theory concepts to solve decision-making problems under uncertainty.	K1,K2,K3
4	Determine optimal inventory policies using appropriate models and approaches.	K1,K3,K4
5	Understand the basics of Statistical Quality Control and its role in quality improvement.	K1,K2,K3

Text books:

1	J.K. Sharma, Business Statistics- Pearson Education, Second Edition (Unit – I & II)
2	V.K Kapoor., Operations Research –Sultan Chand & Sons -1999 (Unit – III, IV & V)

Reference Books:

1	D.C. Samcheri and V. K. Kapoor, “Business statistics”, Sultan Chand and sons, New Delhi
2	Richard I Levin and David S. Rubit., “Statistics for management”, Seventh Edition, Pearson education, New Delhi, 2002
3	Dr. D. Joseph Anbarasu, Business statistics and operations research, Lintech press, Trichy
4	J.K. Sharma, “Operations Research”, 6th Edition, Lakshmi Publications, Chennai, 2016
5	N. Nagarajan, “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai, 2017

Web Resources:

1	https://stats.libretexts.org/Bookshelves/Probability_Theory/Probability_Mathematical_Statistics_and_Stochastic_Processes_%28Siegrist%29/11%3A_Bernoulli_Trials/11.02%3A_The_Binomial_Distribution.
2	https://epub.uni-regensburg.de/27256/1/ubr13608_ocr.pdf

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	2	3	2	2
CO2	2	3	3	3	3	3	2	2	3	3	3
CO3	3	3	1	2	3	2	3	2	3	2	2
CO4	2	3	3	2	3	3	2	2	3	2	2
CO5	3	3	2	3	3	3	3	2	3	3	3
Total	13	15	12	12	15	14	13	10	15	12	12
Average	2.6	3	2.4	2.4	3	2.6	2.6	2	3	2.4	2.4

3 – Strong, 2- Medium, 1- Low

Department of Commerce		L	T	P	Credits	Hours	Marks		
Regulation 2026-27							CI	ES	Total
Course Code	Title of the Course						AI	SE	Total
26PCOE24	Corporate and Economic Laws	3	2	0	3	5	25	75	100
Category	DCE	Theory 100%							
Learning Objectives									

LO1	To provide a comprehensive idea of English literature and language over the ages	
LO2	To help student trace English literature dating from seventh century to present era	
LO3	To help them to understand the structural development of the English language	
LO4	To inform them about the various external linguistic influences	
LO5	To create the ability of critically examining a text	
Unit	Content	Hours
1	Introduction to Foreign Exchange Management Act, 1999 Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorized person – Adjudication and Appeal.	15
2	Competition Act, 2002 and Consumer Protection Act, 2019 Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission. The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Appeal against orders.	15
3	Law relating to Intellectual Property Rights and Patent Act Law relating to Intellectual Property Rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright. The Patents Act, 1970: Inventions not patentable - Applications for patents– Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.	15
4	Prevention of Money Laundering Act, 2002 Prevention of Money Laundering Act, 2002: Offence of money laundering – Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure –Appellate Tribunal..	15
5	Real Estate (Regulation and Development) Act, 2016 Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.	15
	Total	75

CO	Course	Outcomes	Knowledge Level
	Students can able to		
CO1	Recall important provisions of FEMA		K1, K2, K3
CO2	Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer		K1, K2, K3, K4
CO3	Evaluate the process relating to obtaining copyrights and patents.		K1, K2, K3
CO4	Examine the provisions of Money Laundering Act		K1, K2, K3, K4
CO5			K1, K2, K3, K4

Textbooks:

1	Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
2	Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3	Ankaj Garg (2021), Taxmann's Corporate and Economic Laws, 7th Edition, Taxmann Publications., New Delhi

Reference Books:

1	Sekar G and Saravana Prasath B (2022), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt. Ltd., New Delhi
2	Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
3	Ahuja V. K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

Web Resources:

1	https://resource.cdn.icai.org/68524bos54855-cp2.pdf
2	https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf
3	https://resource.cdn.icai.org/68523bos54855-cp1.pdf

Mapping with Programme Outcome and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	2	3	3	3	2	3	2	1
CO2	3	3	3	2	2	3	2	2	3	1	2
CO3	3	3	2	2	2	3	2	2	3	2	1
CO4	3	3	3	3	3	3	3	2	3	1	1
CO5	3	3	2	2	3	3	3	2	3	2	2
TOTAL	15	15	12	11	13	15	13	10	15	8	7

AVERAGE	3	3	2.4	2.2	2.6	3	2.6	2	3	1.6	1.4
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3 – Strong, 2- Medium, 1- Low

Department of Commerce		L	T	P	Credits	Hours	Marks		
Regulation 2026-27							CIA	ESE	Total
Course Code	Title of the Course								
26PCOS21	EXECUTIVE COMMUNICATION	2	0	1	2	3	25	75	100
Category	Skill Enhancement Course	Theory 100%							
Learning Objectives									
LO1	To Understand the communication Types and Effective Communication								
LO2	To Write various kind of Business Letters								
LO3	To Frame Business Reports in Various Models								
LO4	To Improve Public Speaking								
LO5	To Develop Interpersonal Communication								
Unit	Content							Hours	
1	Introduction to communication Role of Communication – Types – Models of Communication - Communication Environment – Media of Communication – Barriers to Communication – Principles of Good Communication.							9	
2	Business Letters Principles of Effective Business Writing – Direct and Indirectness in Business Writing – Inquiries and Replies – Orders and their Execution – Handling Refusals – Business and Credit Refusals – Requisites for Collection – Sales Letters – Letter of Application for Employment - E- Mail Communication.							9	
3	Business Reporting Business Reporting – Types of Business Reports – Essentials of Good Report – Preparation of Reports – Reports by Individuals – Reports							9	
4	Oral Communication Public Speaking and Oral Reporting – Making Formal Speeches – Selection of the topic – Determination of Presentation Method – Consideration of Personal Aspects – Audience Analysis – Appearance and Bodily Actions – Use of Voice and Visual Aids – Telephone Conversation.							9	
5	Interpersonal Communication Conducting and Participating in Meetings – Interviewing – Requirements – Conducting and Attending Interviews for a situation – Addressing Business Meetings – Face-to-Face Communication – Listening – Problems in Listening.							9	
Total							45		
CO	Course Outcomes						Knowledge Level		
1	Understand the communication and analyze types and Effective Communication						K1, K2, K3, K4		

2	Write various kind of Business Letters	K1, K2, K3, K4
3	Frame Business Reports in Various Models	K1, K2, K3, K4, K5, K6
4	Improve Public Speaking	K1, K2, K3, K4, K5
5	Develop Interpersonal Communication	K1, K2, K3, K4

Textbooks:	
1	Essentials of Business Communication- K. Sundar & A Kumara Raj, Vijay Nechole
2	Essentials of Business Communication- Ragendra Pal & J.S Korlahalli, Sultan Publications
3	Business Communication- B. Santhanam Margham Publications
Reference Books:	
1	Rajendra Pal & Korlahalli J S, m “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi
2	Lesikar RV, “Basic Business Communication”, Tata Mc Graw Hill Publishing Company, New Delhi.
3	Varinder Kumar, Bodhraj, “Business Communication”, Kalyani Publishers, New Delhi.
4	Bovee CL, Thill JV, Schatzman, Business Communication Today, Pearson Education, New Delhi.
5	Business Communication Process & Product- Mary Ellen Guffey, Dana Loewy, Cenage
Web Resources:	
1	SVCA1101.pdf
2	Business Letters Types, Purpose and Structure – Geeks for Geeks
3	Unit-3.pdf

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	CO1	3	3	2	2	3	3	3	2	CO1	3
CO2	CO2	2	2	2	3	2	3	3	3	CO2	2
CO3	CO3	3	2	3	3	3	3	2	2	CO3	3
CO4	CO4	3	2	3	3	3	3	3	3	CO4	3
CO5	CO5	3	3	2	3	2	2	2	3	CO5	3
Total	Total	14	12	12	14	13	14	13	13	Total	14
Average	Average	2.8	2.4	2.4	2.8	2.6	2.8	2.6	2.6	Average	2.8

3 – Strong, 2- Medium, 1- Low