

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

B.Com.
(Honours / Honours with Research)



REGULATIONS 2025

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

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

VISION AND MISSION OF THE INSTITUTION

VISION

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

MISSION

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

VISION AND MISSION OF THE DEPARTMENT OF COMMERCE

VISION

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

MISSION

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

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEO 1 Globally Relevant and Multidisciplinary Curriculum.

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

PEO 2 Core Competency and Conceptual Clarity.

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

PEO 3 Entrepreneurial and Professional Excellence.

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

PEO 4 Ethics, Values, and Social Responsibility.

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

PEO 5 Digital Fluency and Sustainable Thinking.

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

PEO 6 Lifelong Learning and Research Orientation.

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

PROGRAMME OUTCOMES (POs)

Students will be able to,

PO1 Disciplinary Knowledge Application

Apply in-depth knowledge of core commerce disciplines such as accounting, finance, taxation, business law, and economics to solve real-world business and financial problems.

PO2 Professional Communication

Communicate complex business ideas and socio-economic issues clearly and effectively using oral, written, and digital communication tools suited to professional contexts.

PO3 Critical Business Thinking

Analyze, interpret, and evaluate business situations logically and critically to make informed, data-driven decisions.

PO4 Data-Driven Problem Solving

Use relevant business theories, tools, and analytical methods to identify problems, assess options, and recommend practical, evidence-based solutions.

PO5 Business Research Proficiency

Conduct structured and objective research using reliable data sources to analyze business trends, test hypotheses, and present findings in professional formats.

PO6 Digital Business Competency

Demonstrate the ability to work with digital tools and software to manage business processes, analyze financial data, and support strategic decision-making in a digital economy.

PO7 Self-Regulated and Lifelong Learning

Engage in independent learning and skill development to adapt to evolving business environments and advance personal and professional growth.

PO8 Ethical, Sustainable, and Social Responsibility

Identify ethical issues, apply responsible decision-making, and promote inclusive, sustainable business practices that balance economic growth with environmental and societal well-being.

PROGRAMME SPECIFIC OUTCOMES (PSOs)**PSO1 Integrated Commerce Knowledge**

Apply fundamental concepts of accounting, finance, taxation, economics, and business law to real-world business scenarios with a multidisciplinary approach.

PSO2 Business Analysis and Decision-Making

Demonstrate analytical and problem-solving skills using appropriate business tools, techniques, and data interpretation methods to support strategic decisions in trade, commerce, and industry.

PSO3 Professional and Ethical Competence

Exhibit professionalism, digital proficiency, ethical reasoning, and social responsibility required to work effectively in diverse business environments or pursue entrepreneurship and higher education.

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

1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE

In these Regulations, unless the context otherwise requires:

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

2.0 ADMISSION REQUIREMENTS

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

3.0 BRANCHES OF STUDY

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

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

3.2 Programmes offered and Specialisation of study

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

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

5.	B.A.	i. English ii. Islamic Studies iii. Public Policy
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3.3 Eligible entry qualifications for admission to programmes

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

4.0 STRUCTURE OF THE PROGRAMME

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

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

4.1.1 Personality and Character Development

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

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

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

4.1.2 Online Courses for Credit Transfer

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

4.1.3 Value Added Courses

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

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

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

4.1.4 Industry Internship

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

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

4.1.5 Industrial Visit

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

4.2 Each course is normally assigned certain number of credits:

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

4.3 Each semester curriculum shall normally have a blend of lecture courses, laboratory courses, laboratory integrated theory courses, etc.

4.4 For successful completion of the programme, a student must earn a

minimum total credit specified in the curriculum of the respective programme of study.

- 4.5** The medium of instruction, examinations and project report shall be English, except B.A. Islamic Studies (Arabic medium) and for courses in languages other than English.

5.0 DURATION OF THE PROGRAMME

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

6.0 REGISTRATION AND ENROLLMENT

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

6.2 Change of Elective Course

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

6.3 Withdrawal from a Course

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

7.0 BREAK OF STUDY FROM PROGRAMME

- 7.1** A student may be allowed / enforced to take a break of study for two semesters from the programme with the approval of Dean (Academic Affairs) for the following reasons:

7.1.1 Medical or other valid grounds

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

7.1.3 Debarred due to any act of indiscipline.

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

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

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

8.0 CLASS ADVISOR AND FACULTY ADVISOR

8.1 Class Advisor

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

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

8.2 Faculty Advisor

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

9.0 COURSE COMMITTEE

9.1 Each common theory course offered to more than one group of students shall have a "Course Committee" comprising all the course faculty teaching the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department / Dean (Academic Affairs)

depending on whether all the course faculty teaching the common course belong to a single department or from several departments. The course committee shall ensure preparation of a common question paper and scheme of evaluation for the tests and semester end examination.

10.0 CLASS COMMITTEE

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

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

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

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

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

10.4 The third meeting of the class committee, excluding the student members, shall meet after the semester end examinations to analyse

the performance of the students in all the components of assessments and decide their grades in each course. The grades for a common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the course faculty concerned.

11.0 CREDIT LIMIT FOR ENROLLMENT

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

12.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS

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

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

12.2 Theory Course

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

12.3 Laboratory Course

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

12.4 Laboratory integrated theory (LIT) courses

For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100 marks each and consolidated by assigning a weightage of 75% for theory component and 25% for practical component (for a 4 credit LIT course). Grading

shall be done for this consolidated mark. Assessment of theory components shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination. The evaluation of practical components shall be through continuous assessment.

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

Note:

1. Proportionate weightage shall be assigned to LIT courses based on their credit value, whether 2 or 3 credits.
2. In Lab-Integrated Professional Elective courses, the laboratory component shall be assessed by the course faculty.

12.5 The components of continuous assessment for theory / practical / laboratory integrated theory courses shall be finalized in the first class committee meeting.

12.6 Industry Internship

In the case of industry internship, the student shall submit a report, which shall be evaluated along with an oral examination by a committee of faculty members constituted by the Head of the Department. The student shall also submit an internship completion certificate issued by the industry / research / academic organisation. The weightage of marks for industry internship report and viva voce examination shall be 60% and 40% respectively.

12.7 Project Work

In the case of project work, the project shall be carried out individually

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

The assessment weightage shall be as follows:

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

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

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

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

13.0 SUBSTITUTE EXAMINATIONS

13.1 A student who is absent, for genuine reasons, may be permitted to write a substitute examination for any one of the two continuous assessment tests of a course by paying the prescribed substitute examination fee. However, permission to take up a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Head of

the Department / Dean of the School for that purpose. There is no substitute examination for semester end examination.

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

14.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION

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

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

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

semester is not permitted to move to the next higher semester. Such students shall **repeat** all the courses of the semester in the subsequent academic year.

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

15.0 REDO / PRE-DO COURSES

- 15.1** A student can register for a maximum of three redo courses per semester without affecting the regular semester classes, whenever such courses are offered by the concerned department, based on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.
- 15.2** The number of contact hours and the assessment procedure for any redo course shall be the same as regular courses, except there is **no provision for any substitute examination and withdrawal from a redo course.**
- 15.3** A student shall be permitted to pre-do a course offered by the concerned department, provided it does not affect the regular semester class schedule. Such permission shall be granted based on the availability of faculty members, the maximum permissible credit limit of

the semester, and the student's fulfillment of the necessary prerequisites for the course. The proposal shall be recommended by the Dean of the School and the Head of the Department, and shall require final approval from the Dean (Academic Affairs).

16.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET

16.1 All assessments of a course shall be made on absolute marks basis.

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

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

"W"- denotes withdrawal from the course

"I" - denotes "Incomplete" ie. inadequate attendance in the course and prevention from appearance of semester end examination

"U" - denotes unsuccessful performance in the course.

"PA" - denotes the 'Pass' of the zero credit courses.

"FA" - denotes the 'Fail' of the zero credit courses.

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

grade.

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

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

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

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

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

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

Where n = number of courses

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

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

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

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

Percentage equivalent of marks = CGPA X 10

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

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

16.6.1 Eligibility for First Class with Distinction

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

16.6.2 Eligibility for First Class

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

16.6.3 The students who do not satisfy clause 16.6.1 and clause 16.6.2 shall be classified as second class.

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

17.0 SUPPLEMENTARY EXAMINATION

Final year students and passed out students can apply for

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

18.0 DISCIPLINE

18.1 Every student is expected to observe discipline and decorum both inside and outside the campus and not to indulge in any activity which tends to affect the reputation of the Institution.

18.2 Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the Head of the Department / Dean of the School concerned shall be referred to a Discipline and Welfare Committee constituted by the Registrar for taking appropriate action.

19.0 MULTI ENTRY – MULTI EXIT (MEME) FRAMEWORK *

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

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

19.1 Exit Option:

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

To qualify for the award of a B.A. / BBA/ B.Com. / B.Sc. degree (applicable for NEP adopted programmes) from the Institute, a student must successfully complete the total credit requirements as prescribed in the approved curriculum of the respective programme. The specific credit requirements are determined by the programme curriculum.

19.1.2 Provision for Multiple Exit

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

a. Application for Exit

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

b. Departmental Recommendation

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

c. Notification of Completion

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

19.1.3 Conditions Governing Exit

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

19.1.4 Expectation of Programme Continuity

While the option for multiple exits exists, it is generally expected that students admitted to a B.A. / BBA/ B.Com. / B.Sc. programme shall pursue their studies continuously until completion of the final degree requirements.

19.2. Entry Option:

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

19.3. Credit Requirements and Qualifications at Different Levels:

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

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

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

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

20.0 ELIGIBILITY FOR THE AWARD OF DEGREE

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

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

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

21.0 POWER TO MODIFY

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

**B. S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE AND
TECHNOLOGY**

**B.COM (HONOURS / HONOURS WITH RESEARCH)
CURRICULUM & SYLLABI, REGULATIONS 2025**

SEMESTER I

S. No.	Course Category	Course Code	Course Name	L	T	P	C
1	AEC	ENE 1183	General English - I	3	0	0	3
		LNE 1181	General Tamil – I	3	0	0	3
2	AEC	LNE 1182	German- I	3	0	0	3
		LNE 1183	Arabic Language	3	0	0	3
		LNE 1184	General Hindi - I	3	0	0	3
3	CC	COE 1101	Financial Accounting	3	1	0	4
4	CC	COE 1102	Business Organisation and Management	3	1	0	4
5	MDC		Multi-Disciplinary Course - I	2	1	0	3
6	SEC		Skill Enhancement Course - I	0	0	4	2
7	VAC		Value Added Course - I	2	0	0	2
Total							21

SEMESTER II

S. No.	Course Category	Course Code	Course Name	L	T	P	C
1	AEC	ENE 1283	General English - II	3	0	0	3
		LNE 1281	General Tamil – II	3	0	0	3
2	AEC	LNE 1282	German- II	3	0	0	3
		LNE 1283	Modern Communicative Arabic	3	0	0	3
		LNE 1284	General Hindi - II	3	0	0	3
3	CC	COE 1201	Advanced Financial Accounting	3	1	0	4
4	CC	COE 1202	Legal Aspects of Business	3	1	0	4
5	MDC		Multi-Disciplinary Course - II	3	1	0	4
6	VAC		Value Added Course - II	2	0	0	2
Total							20

SEMESTER III

S. No.	Course Category	Course Code	Course Name	L	T	P	C
1	CC	COE 2101	Corporate Accounting	3	1	0	4
2	CC	COE 2102	Cost Accounting	3	1	0	4
3	MDC		Multi-Disciplinary Course - III	3	1	0	4
4	DSE		Disciplinary Specific Elective - I	3	1	0	4
5	SEC		Skill Enhancement Course - II	3	0	0	3
6	VAC		Value Added Course - III	0	0	2	1
7	Mandatory	COE 2103	NSS	0	0	0	0
Total							20

SEMESTER IV

S. No.	Course Category	Course Code	Course Name	L	T	P	C
1	CC	COE 2201	Advanced Corporate Accounting	3	1	0	4
2	CC	COE 2202	Financial Management	3	1	0	4
3	DSE		Disciplinary Specific Elective - II	3	1	0	4
4	DSE		Disciplinary Specific Elective - III	3	1	0	4
5	SEC		Skill Enhancement Course - III	0	0	4	2
6	VAC		Value Added Course - IV	0	0	2	1
7	VAC		Value Added Course - V	0	0	2	1
Total							20

SEMESTER V

S. No.	Course Category	Course Code	Course Name	L	T	P	C
1	CC	COE 3101	Income Tax Law and Practice - I	3	1	0	4
2	CC	COE 3102	Management Accounting	3	1	0	4
3	CC	COE 3103	Company Law and Secretarial Practice	3	1	0	4
4	DSE		Disciplinary Specific Elective - IV	3	1	0	4
5	DSE		Disciplinary Specific Elective - V	3	1	0	4
6	SEC	COE 3104	Summer Internship**	0	0	0	2
Total							22

SEMESTER VI

S. No.	Course Category	Course Code	Course Name	L	T	P	C
1	CC	COE 3201	Income Tax Law and Practice - II	3	1	0	4
2	CC	COE 3202	Digital Banking and Fintech	3	1	0	4
3	CC	COE 3203	Entrepreneurship and Innovation	3	1	0	4
4	CC	COE 3204	Goods and Services Tax	3	1	0	4
5	DSE		Disciplinary Specific Elective - VI	3	1	0	4
6	PROJ	COE 3205	Mini Project	0	0	4	2
Total							22

SEMESTER VII

S. No.	Course Category	Course Code	Course Name	L	T	P	C
1	CC	COE 4101	Research Methodology	3	1	0	4
2	CC	COE 4102	Financial Reporting	3	1	0	4
3	CC	COE 4103	Research and Publication Ethics	2	0	0	2
4	CC	COE 4104	Statistical Package for Data Analysis	0	0	4	2
5	DSE		Disciplinary Specific Elective - VII	3	1	0	4
6	DSE		Disciplinary Specific Elective - VIII	3	1	0	4
Total							20

SEMESTER VIII

S. No.	Course Category	Course Code	Course Name	L	T	P	C
1	CC	COE 4201	Audit and Assurance	3	1	0	4
2	CC	COE 4202	Dynamics of Financial Markets, Institutions, and Services	3	1	0	4
3	PROJ	COE 4203	Project Work /	0	0	24	12
4	OC		Financial Technology	3	1	0	4
5	OC		Project Management	3	1	0	4
6	PROJ		Capstone Project	0	0	8	4
Total							20

Total Credits: 165

Note:

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

List of Disciplinary Specific Electives (DSE)**Disciplinary Specific Elective (DSE) - I (Semester - III)**

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	COEX 01	Marketing Management	3	1	0	4
2	DSE	COEX 02	Corporate Governance and Ethics	3	1	0	4
3	DSE	COEX 03	Personal Finance and Tax Planning	3	1	0	4

Disciplinary Specific Elective (DSE) - II (Semester - IV)

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	COEX 11	Human Resources Management	3	1	0	4
2	DSE	COEX 12	Conflict Management and Negotiation	3	1	0	4
3	DSE	COEX 13	Rural Development	3	1	0	4

Disciplinary Specific Elective (DSE) - III (Semester - IV)

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	COEX 21	Organizational Behaviour	3	1	0	4
2	DSE	COEX 22	New Venture Planning	3	1	0	4
3	DSE	COEX 23	Good Governance	3	1	0	4

Disciplinary Specific Elective (DSE) - IV (Semester - V)

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	COEX 31	Labour Codes	3	1	0	4
2	DSE	COEX 32	Logistics and Supply Chain Management	3	1	0	4
3	DSE	COEX 33	Rural Marketing	3	1	0	4

Disciplinary Specific Elective (DSE) - V (Semester - V)

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	COEX 41	Security Analysis and Portfolio Management	3	1	0	4
2	DSE	COEX 42	Behavioural Finance	3	1	0	4
3	DSE	COEX 43	Insurance and Risk Management	3	1	0	4

Disciplinary Specific Elective (DSE) - VI (Semester - VI)

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	COEX 51	Social Entrepreneurship	3	1	0	4
2	DSE	COEX 52	Creativity and Innovation	3	1	0	4
3	DSE	COEX 53	Sustainable Development	3	1	0	4

Disciplinary Specific Elective (DSE) - VII (Semester - VII)

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	COEX 61	Indian Economy	3	1	0	4
2	DSE	COEX 62	Forex Management	3	1	0	4
3	DSE	COEX 63	Investment Banking	3	1	0	4

Disciplinary Specific Elective (DSE) - VIII (Semester - VII)

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	COEX 71	Digital Marketing	3	1	0	4
2	DSE	COEX 72	Digital Communication	3	1	0	4
3	DSE	COEX 73	E-Commerce	3	1	0	4

List of Multi Disciplinary Courses

Multi Disciplinary Course - I (Semester - I)

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	MDC	COEX 81	Business Economics	2	1	0	3
2	MDC	COEX 82	Consumer Behaviour	2	1	0	3
3	MDC	COEX 83	Managing Disruptive Technologies	2	1	0	3

Multi Disciplinary Course - II (Semester - II)

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	MDC	COEX 91	Business Mathematics and Statistics	3	1	0	4
2	MDC	COEX 92	Consumer Psychology	3	1	0	4
3	MDC	COEX 93	Introduction to Public Administration	3	1	0	4

Multi Disciplinary Course - III (Semester - III)

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	MDC	COEX 101	Environmental Studies	3	1	0	4
2	MDC	COEX 102	Enterprise Resource Planning	3	1	0	4
3	MDC	COEX 103	Organizational Learning	3	1	0	4

List of Skill Enhancement Courses

Skill Enhancement Course- I (Semester - I)

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	COEX 111	Business Analytics using Excel and Access	0	0	4	2
2	SEC	COEX 112	Investing in Stock Markets	0	0	4	2
3	SEC	COEX 113	Python for Finance	0	0	4	2

Skill Enhancement Course- II (Semester - III)

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	COEX 131	Virtual Digital Assets	2	1	0	3
2	SEC	COEX 132	Business Ethics and CSR	2	1	0	3
3	SEC	COEX 133	Intellectual Property Rights	2	1	0	3

Skill Enhancement Course- III (Semester - IV)

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	COEX 141	Tally	0	0	4	2
2	SEC	COEX 142	Fundamentals of DBMS	0	0	4	2
3	SEC	COEX 143	Python for Data Analysis	0	0	4	2

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

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	VAC	COEX 151	Value Education ^{\$}	2	0	0	2
2	VAC	COEX 152	Business Communication and Presentation Skills ^{\$}	2	0	0	2
3	VAC	COEX 153	Indian Constitution and Governance ^{\$}	2	0	0	2

Value Added Course- II (Semester - II)

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	VAC	COEX 161	Human Rights and Social Justice ^{\$}	2	0	0	2
2	VAC	COEX 162	Emotional Intelligence at the Workplace ^{\$}	2	0	0	2
3	VAC	COEX 163	Mind Management ^{\$}	2	0	0	2

Value Added Course- III (Semester - III)

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	VAC	COEX 171	Aptitude and Reasoning Ability Skills	0	0	2	1
2	VAC	COEX 172	Stress Management	0	0	2	1
3	VAC	COEX 173	Leadership Skills and Team Building	0	0	2	1

Value Added Course- IV (Semester - IV)

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	VAC	COEX 181	Communication Skills	0	0	2	1
2	VAC	COEX 182	Forensic Accounting and Fraud Detection	0	0	2	1
3	VAC	COEX 183	Yoga for Beginners	0	0	2	1

Value Added Course- V (Semester - IV)

S. No	Course Group	Course Code	Course Title	L	T	P	C
1	VAC	COEX 191	Corporate Etiquette & Professionalism	0	0	2	1
2	VAC	COEX 192	Sustainability Reporting	0	0	2	1
3	VAC	COEX 193	Blog Writing	0	0	2	1

Note:

\$ These courses will be evaluated through two components:

- a) Continuous Assessment – 60 marks

This includes assignments, class activities, field visits and other academic exercises conducted throughout the semester.

- b) Semester-End Examination – 40 marks

SEMESTER – I

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

COURSE OBJECTIVES:

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

MODULE I**L: 9****Poetry:** Sarojini Naidu – “Street Cries”**Short story:** R.K. Narayan – “Fellow Feeling”**Listening:** Sundar Pitchai – “You will prevail”- Listening for Comprehension**Writing:** Descriptive Paragraph**Grammar & Vocabulary:** i) Articles ii) Adjectives (Degrees of Comparison) iii) Synonyms & Antonyms**MODULE II****L: 10****Poetry:** Thomas Hardy – “Ah, Are You Digging My Grave?”**Prose:** I.A.R. Wylie – “The Key to Courage”**Speaking:** Introducing oneself and others**Writing:** Letter seeking permission to attend conferences**Grammar & Vocabulary:** i) Conjunctions ii) Prefixes & Suffixes iii) Synonyms & Antonyms**MODULE III****L: 8****Short story:** Oscar Wilde – “The Model Millionaire”**Prose:** Edward de Bono – “Six Thinking Hats” (Excerpt)**Reading:** Skimming and Scanning**Writing:** Letter of Invitation**Grammar & Vocabulary:** i) Tenses ii) Synonyms & Antonyms**MODULE IV****L: 8**

Novella: Ruskin Bond – *A Flight of Pigeons*

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

Writing: Hints Development

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

MODULE V

L: 10

One-act play: Fritz Karinthy - *Refund*

Speaking: Role play

Writing: Creative Writing - Story writing

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

L – 45; Total Hours: 45

TEXT BOOKS:

1. Course material by the Department of English

REFERENCES:

1. “Street Cries by Sarojini Naidu.” *Allpoetry.com*, 2023, allpoetry.com/poem/8496447-Street-Cries-by-Sarojini-Naidu. <https://allpoetry.com/poem/8496447-Street-Cries-by-Sarojini-Naidu>
2. <https://eruditesdps.wordpress.com/wp-content/uploads/2017/01/malquidi-days-narayan-r-k.pdf>
3. <https://www.youtube.com/watch?v=UUheH1seQuE>
4. ““Ah, Are You Digging on My Grave.”” *Victorianweb.org*, <https://victorianweb.org/authors/hardy/poems/digging.html>
5. Palanivel, R. (Ed.), *Textures of English*, Foundation Books, New Delhi, 2010.
6. https://www.ama.ac.in/wp-content/uploads/2023/10/ModelMillionLESSON_11.pdf
7. Bond, Ruskin. *A Flight of Pigeons*. Penguin Books, 2002.
8. <https://www.youtube.com/watch?v=elho2S0ZahI>
9. Ansari, Rafeeqe. “The Refund - a Hilarious Literary Play.” *Blogspot.com*, 2015. <https://rafiq-lis.blogspot.com/2013/02/the-refund-hilarious-literary-play.html>

COURSE OUTCOMES:

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

- CO1:** Interpret and critically appreciate diverse literary works that reflect cultural and social values.
- CO2:** Demonstrate reading strategies like skimming and scanning to extract general and specific information.

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

Board of Studies (BoS):

18th BoS of the Department of English
held on 04.06.2025

Academic Council:

24th AC held on 26th August 2025

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

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

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

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

LNE 1181	பொதுத் தமிழ் - I	L	T	P	C
நோக்கங்கள்	GENERAL TAMIL -I	2	1	0	3
- சமூக மாற்றச்சிந்தனைகளை உள்ளடக்கிய தற்கால இலக்கியங்களை அறிமுகம் செய்தல் - இருபதாம் நூற்றாண்டு மரபுக்கவிதைகளை அறிமுகம் செய்தல் - புதுக்கவிதை, சிறுகதை, உரைநடை ஆகிய இலக்கியங்களை நயம் பாராட்டுதல் - புதுக்கவிதை மற்றும் சிறுகதையின் தோற்றம் வளர்ச்சி குறித்து எடுத்துரைத்தல் - சந்திப் பிழையின்றி எழுத மாணவர்களைப் பயிற்றுவித்தல் - கவிதை மற்றும் சிறுகதை எழுத மாணவர்களை ஊக்கப்படுத்துதல்					
அலகு I	இருபதாம் நூற்றாண்டு மரபுக்கவிதைகள்	8			
கவிமணி தேசிய விநாயகம் பிள்ளை - புத்தரும் ஏழைச்சிறுவனும், பாரதியார் - ஊருக்கு உழைத்திடல் யோகம், பாரதிதாசன் - பெண் கல்வி, கண்ணதாசன் - மனிதரைப் பாட மாட்டேன்.					
அலகு II	புதுக்கவிதைகள்	8			
முடியரசன்-உலகை மாற்றுவோம், அப்துல்ரகுமான் -விட்டுக்கொரு மரம் வளர்ப்போம், வைரமுத்து-கால வித்தியாசம், நா.காமராசன் -வானவில், மாலதி மைத்ரேயி-ஒணான் கொடி , மு.மேத்தா-செருப்புடன் ஒரு பேட்டி, வெ. இரையன்புசருகுகள் சலசலக்கின்றன, ஹைக்கூ					
அலகு III	சிறுகதைகள்	8			
ஜெயகாந்தன் - வாய்ச்சொற்கள் , கல்கி - கேதாரியின் தாயார், புதுமைப்பித்தன் - காலனும் கிழவியும், மௌனி - அழியாச்சுடர், திலகவதி - வதம்					
அலகு IV	மொழிப்பயிற்சி	7			
கலைச்சொல்லாக்கம், பிழைத்திருத்தம் (ஒருமை, ல-ள-ழகர, ர-ற-கர, ண-ந-னகர வேறுபாடுகள்), அயற்சொற்களைதல்.					
அலகு V	இலக்கிய வரலாறு	7			
பாடந்தழுவியது (இருபதாம் நூற்றாண்டு மரபுக் கவிதைகள், புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும், சிறுகதையின் தோற்றமும் வளர்ச்சியும் நாவலின் தோற்றமும் வளர்ச்சியும்)					
அலகு VI	படைப்பிலக்கியம்	7			
கவிதை எழுதுதல், சிறுகதை வரைதல்					
L – 45 ; T – 15 ; TOTAL HOURS – 45					
குறிப்புகள்					
1. பொதுத் தமிழ் - செய்யுள் திரட்டு - தமிழ்த் துறை வெளியீடு 2. தமிழ் இலக்கிய வரலாறு - சோம. இளவரசு 3. சிறுகதைத் தொகுப்பு (கட்டுரைக் களஞ்சியம்)					
வெளிப்பாடு					
மாணவர்கள் சமூக மாற்றச்சிந்தனைகளை அறிந்து கொள்வர்					

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

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

Note: L – Low Correlation

M – Medium Correlation

H – High Correlation

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

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

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

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

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

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

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

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

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

PRACTICE BOOK:

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

REFERENCES:

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

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Show their proficiency in German Language.

CO2: Use appropriate vocabulary in real life contexts.

CO3: Use appropriate grammatical forms while communicating with people.

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

CO5: Comprehend matters which are of daily usage

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

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

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

SDG 4 : Quality Education

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

LNE 1183**ARABIC LANGUAGE****L T P C****SDG 4****3 0 0 3****COURSE OBJECTIVES:**

The course aims to teach :

COB1: Arabic alphabets, reading and writing and pronunciation.

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

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

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

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

MODULE I INTRODUCTION TO ARABIC READING AND WRITING 9

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

MODULE II INTRODUCTION TO BASIC ARABIC GRAMMAR 9

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

MODULE III VOCABULARIES AND SIMPLE SENTENCES 9

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

MODULE IV GRAMMATICAL SENTENCE FORMATION 9

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

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

MODULE V TENSE AND BASIC CONVERSATIONS

9

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

L - 45; TOTAL HOURS – 45

TEXT BOOK:

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

REFERENCES:

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

COURSE OUTCOMES:

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

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

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

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

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

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

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

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

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

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

LNE 1184	सामान्य हिन्दी - I	L	T	P	C
	GENERAL HINDI - I	3	0	0	3
उद्देश्य(Objectives):					
➤ छात्रों को हिन्दी भाषा और लिपि का इतिहास की जानकारी देना ➤ हिन्दी साहित्य का ज्ञान को समृद्ध करना ➤ अनुवाद ज्ञान को बढ़ाना और राज भाषा में प्रशिक्षण देना ➤ औपचारिक/अनौपचारिक पत्राचार द्वारा संचार कौशल को समृद्ध करना					
अच्छे नागरिक बनाना और मानवीय मूल्यों को समझाना					
Module - I		9 hrs			
❖ हिन्दी भाषा, लिपि का परिचय ❖ प्रयोजनमूलक हिन्दी शब्द अनुवाद (Functional Words Hindi Translation) (तकनीकी शब्द, वाक्यांश, पद एवं विभागीय नाम) – 50 शब्द ❖ समरूपी भिन्नार्थक शब्द - 20 शब्द ❖ छुट्टी पत्र (Leave Letter)					
Module - II		9 hrs			
❖ हिन्दी साहित्य इतिहास का परिचय ❖ वाक्य अनुवाद (Hindi Sentence Translation) – 20 वाक्य ❖ अपठित गद्यांश (Unseen Passage) ❖ जन्मदिन मनाने के लिए मित्रों को निमंत्रण पत्र					
Module - III		9 hrs			
❖ आधुनिक हिन्दी साहित्य का परिचय ❖ वाच्य (Speech) (कर्तृवाच्य – कर्मवाच्य) - 5 (कर्मवाच्य – कर्तृवाच्य) – 5 ❖ नौकरी के लिए आवेदन पत्र (Application Letter) ❖ उल्लास यात्रा पर जाने के लिए पिताजी से अनुमति पत्र					
Module - IV		9 hrs			
❖ कबीर के दोहे - 5 और रहीम के दोहे – 5 ❖ वाक्य में प्रयोग (Sentence Making) – 20 ❖ संपादक के नाम पर पत्र (Letter to the Editor), कार्यालय आदेश (Office Order) ❖ अनुच्छेद अनुवाद (Paragraph Translation)					
Module - V		9 hrs			
❖ हिन्दी भाषा का कंप्यूटरीय अनुकूलता एवं टंकण (पाठ) ❖ संवाद लेखन (Conversation) – 4, निबंध लेखन (Essay Writing) ❖ अपने भाई/बहन के विवाह में अपने मित्रों को आमंत्रण पत्र					
L = 30		P = 15		Total = 45	

निर्धारित पाठ्य पुस्तकें: (Book Prescribed / Web link)
- भाषा विज्ञान, डॉ. भोलानाथ तिवारी, किताब महाल प्रकाशन, नई दिल्ली, 2012 - हिन्दी साहित्य का इतिहास, प्रभात प्रकाशन, नई दिल्ली, 2017 Prescribed book * सामान्य हिन्दी – ललित वत्स / रेशमा सुल्तान (Latest) - कबीर और रहीम के दोहे - (http://kavitakosh.org) - MOOC: भाषा प्रद्योगिकी का सामान्य परिचय
परिणाम: (Out Come)
- छात्र हिन्दी भाषा और लिपि का इतिहास की जानकारी प्राप्त करेंगे। - हिन्दी साहित्य का ज्ञान अर्जित करेंगे। - अनुवाद एवं राज भाषा में प्रशिक्षित होंगे और तकनीकी व वैज्ञानिक शब्दों के लिए समकक्ष हिंदी शब्द जानेंगे। - औपचारिक/अनौपचारिक पत्राचार द्वारा संचार कौशल को समृद्ध करेंगे। - अच्छे नागरिक बनेंगे और वे मानवीय मूल्यों को समझेंगे।

Board of Studies (BoS):

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

Academic Council:

24th AC held on 26th August 2025

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

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

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

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

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

COURSE OBJECTIVES:

This course aims to enable the learners,

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

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

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

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

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

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

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

Method - Insurance Policy Method.

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

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

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

TEXT BOOKS:

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

REFERENCES:

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

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

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

impact on financial statements.

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

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

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

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

SDG 8: Decent Work and Economic Growth

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

COE 1102	BUSINESS ORGANISATION AND	L T P C
SDG: 08	MANAGEMENT	3 1 0 4

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To comprehend the fundamental concepts of business, trade, and commerce.
- COB2:** To identify and compare various forms of business ownership and their characteristics.
- COB3:** To learn core principles and functions of management.
- COB4:** To apply managerial concepts to organizational structures and decision-making.
- COB5:** To develop skills in leadership and control techniques.

MODULE I	INTRODUCTION	L:9 T: 3 P: 0
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Nature and Scope of Business: Meaning, characteristics, objectives, classification, role of business in economic development. Business, Trade, Industry & Commerce: Definitions, interrelationship, role in economic activity. Forms of Businesses. Classical, behavioral, and modern management theories with contributions from Taylor, Fayol, Mayo, Mintzberg, and Drucker.

MODULE II	PLANNING	L:9 T: 3 P: 0
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Planning: Meaning, nature, importance, types, steps in planning process, planning premises, limitations. Management by Objectives (MBO): Concept and its role in aligning organizational and individual goals. Decision Making: Types, steps, individual vs group decision-making, centralization vs decentralization.

MODULE III	ORGANIZING	L:9 T: 3 P: 0
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Concept, nature, and significance of organizing in management; principles of organizing such as unity of command, span of control, delegation, and authority-responsibility balance. Types of organizational structures: Line, Functional, Line and Staff, and Committee; Formal and Informal Organization.

MODULE IV	DIRECTING	L:9 T: 3 P: 0
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Staffing: Importance, recruitment process, sources of recruitment, selection procedure, placement, induction, training and development methods.

Directing: Elements of directing.

**MODULE V CONTROLLING AND
CONTEMPORARY ISSUES**

L:9 T: 3 P: 0

Controlling: Meaning, nature, importance, steps in control process, techniques of managerial control, requirements of effective control. Coordination: Concept, significance, techniques. Globalization and Business: Opportunities, and challenges of globalization; impact of globalization on Indian businesses.

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

TEXT BOOKS:

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

REFERENCES:

1. Tripathi, P. C., & Reddy, P. N. (2021). Principles of management (7th Edition). McGraw Hill Education.
2. Koontz, H., Weihrich, H., & Cannice, M. V. (2021). Essentials of management (11th Edition). McGraw-Hill Education.
3. Stoner, J. A. F. (2012). Management (6th Edition). Pearson Education.
4. Robbins, S. P., & Coulter, M. (2018). Management (13th Edition). Prentice Hall.
5. Ramasamy, T. (2010). Principles of management (2nd Edition). Himalaya Publishing House.
6. Pagare, D. (2016). Business management (7th Edition). Sultan Chand & Sons.
7. Rao, V. S. P. (2005). Management concepts and thoughts (2nd Edition). Excel Books.

COURSE OUTCOMES:

On successful completion of this course learners would be able to:

- CO1:** Identify and differentiate the fundamentals of business and trade, and distinguish among various forms of business ownership.

- CO2:** Apply the functions of planning effectively to align organisational goals.
- CO3:** Apply the principles of organizing effectively.
- CO4:** Analyse staffing and direction processes in organisations.
- CO5:** Evaluate leadership and control techniques in business.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

	PO 1	PO 2	PO3	PO4	PO5	PO 6	PO 7	PO8	PSO 1	PSO 2	PSO 3
CO1	H	M	M	L	–	–	–	M	H	M	–
CO2	H	M	H	H	M	L	M	M	H	H	M
CO3	H	L	H	H	L	M	–	–	H	H	M
CO4	H	H	H	M	L	M	M	M	H	H	H
CO5	H	H	H	H	M	M	M	H	H	H	H

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

SDG 8: Decent Work and Economic Growth

The course help create productive employment opportunities. Students learn to apply ethical and responsible management practices that ensure decent work conditions. By understanding various forms of business and leadership, students are prepared to foster economic growth inclusively.

SEMESTER - II

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

COURSE OBJECTIVES:

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

MODULE I**L: 8****Poetry:**Nissim Ezekiel – “The Patriot”**Short story:**Sudha Murthy – “How I Taught My Grandmother to Read”**Listening:**IndraNooyi – “Be Consistent” - Listening for Comprehension**Writing:**Letter of Enquiry**Grammar & Vocabulary:** i) Prepositions ii) ‘Wh’ and Yes/No questionsiii) Synonyms & Antonyms**MODULE II****L: 10****Poetry:**Wilfred Owen – “Strange Meeting”**Prose:**Sam Horn – “How to Avoid an Argument”**Speaking:**Conversation – Expressing opinions – Agreeing and Disagreeing**Writing:**Letter placing an order**Grammar & Vocabulary:** i) Subject-Verb Agreement ii) Relative pronounsiii) Synonyms & Antonyms**MODULE III****L: 9****Short story:**Guy de Maupassant – “The Necklace”**Prose:**A. P. J Abdul Kalam – “My Early Days”**Reading:**Reading for Comprehension – unseen passages**Writing:**Letter of Complaint**Grammar & Vocabulary:**i) Modals ii) ‘If’ clauseiii) Synonyms & Antonyms

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

1. Course material by the Department of English

REFERENCES:

1. Patriot, The. “The Patriot by Nissim Ezekiel.” *Allpoetry.com*, <https://allpoetry.com/poem/8592073-The-Patriot-by-Nissim-Ezekiel>
2. Sudha Murty. *How I Taught My Grandmother to Read - and Other Stories*. Motilal Penguin India, 2014.
3. <https://www.youtube.com/watch?v=5KOycTWpCHY>
4. “Strange Meeting by Wilfred Owen - Poems | Academy of American Poets.” *Poets.org*, <https://poets.org/poem/strange-meeting>
5. Palanivel, R. (Ed.), *Textures of English*, Foundation Books, New Delhi, 2010.
6. Guy de Maupassant. *The Diamond Necklace*. CreateSpace, 5 Sept. 2014. https://faculty.ksu.edu.sa/sites/default/files/the_diamond_necklace.pdf
7. McEwan, Ian. *The Cockroach*. Knopf Canada, 1 Oct. 2019.
8. <https://www.youtube.com/watch?v=aImrjNPrh30>
9. Characters, Hugh. *The Pie and the Tart*. https://files.cdn-files-a.com/uploads/3433317/normal_6784b06cc2485.pdf

COURSE OUTCOMES:

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

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

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

Board of Studies (BoS):

18th BoS of the Department of
English held on 04.06.2025

Academic Council:

24th AC held on 26th August 2025

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

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

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

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

LNE 1281	பொதுத் தமிழ் -II			L	T	P	C
	GENERAL TAMIL - II			2	1	0	3
நோக்கங்கள்							
- சங்க இலக்கியங்களையும் சங்கப்புலவர்களையும் அறிமுகம் செய்தல். - பழந்தமிழர்களின் அகப்புற வாழ்வின்ையும் பண்பாட்டினையும் எடுத்துரைத்தல். - அற இலக்கியங்கள், பக்தி இலக்கியங்கள், காப்பியங்களை அறிமுகம் செய்தல் - பல்வேறு சமயக்கோட்பாடுகளையும் உண்மைகளையும் உணர்த்துதல் - கட்டுரைகளை எழுத மாணவர்களைப் பயிற்றுவித்தல் - சந்திப் பிழையின்றி எழுத மாணவர்களைப் பயிற்றுவித்தல்							
அலகு I	சங்க/அற இலக்கியங்கள்						8
புறநானூறு - முதல் பாடல், நற்றிணை - முதல் பாடல், திருக்குறள் - வாய்மை, நூல்நயம் . நாலடியார் - ஊழ் இயல் (தெரிவு செய்யப்பட்ட 5 பாடல்கள்), முதுமொழிக்காஞ்சி (தெரிவு செய்யப்பட்ட 5 பாடல்கள்), ஏலாதி - முதல் ஐந்து பாடல்கள்							
அலகு II	பக்தி இலக்கியங்கள்						8
ஆண்டாள் - (தெரிவு செய்யப்பட்ட 5 பாடல்கள்), சிவவாக்கியர் பாடல்கள் (தெரிவு செய்யப்பட்ட 5 பாடல்கள்), திருவருட்பா - (தெரிவு செய்யப்பட்ட 5 பாடல்கள்) .							
அலகு III	காப்பியங்கள்						8
சிலப்பதிகாரம் - ஊர்காண் காதை (கவுந்தி அடிகள் அற உரை மட்டும்), கம்பராமாயணம் - கும்பகர்ணன் வதைப்படலம் (10 பாடல்கள்), சீராப்புராணம் - புலி வசனித்தப் படலம் (தெரிவு செய்யப்பட்ட 5 பாடல்கள்) இரட்சண்பயாத்திரிகம் - குமாரப்பருவம் (10 பாடல்கள்),							
அலகு IV	கட்டுரைகள்						7
பாரதிதாசன் - பொதுவுடைமைத் தத்துவம், மு.வ. - நானூகிறான் தமிழன் க. பஞ்சாங்கம் - பொருளாதாரப் பின்னணியில் பெண், எஸ். ராமகிருஷ்ணன் - நதியில் ஒருகூழாங்கல் .							
அலகு V	இலக்கிய வரலாறு						7
எட்டுத் தொகை, பத்துப்பாட்டு							
அலகு VI	மொழிப்பயிற்சி						7
இலக்கணக்குறிப்புத் தருதல், வல்லினம் மிகுவிடங்களும் மிகாவிடங்களும், மொழிபெயர்ப்பு (ஆங்கிலத்திலிருந்து தமிழில் மொழிபெயர்த்தல்) கடிதங்களும் வகைகளும்							
L – 30; T – 15; TOTAL HOURS–45							

குறிப்புகள்

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

வெளிப்பாடு

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

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

Note: L – Low Correlation

M – Medium Correlation

H – High Correlation

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

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

LNE 1282**GERMAN – II****L T P C****SDG: 8****3 0 0 3****COURSE OBJECTIVES:****The objectives of this course are:**

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

COB2: To create awareness of using vocabulary among students.

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

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

COB5: To understand matters which are of daily usage

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

MODULE I Zeit mit Freunden.**L:9**

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

MODULE II Fit und Gesund.**L:9**

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

MODULE III Meine Wohnung.**L:9**

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

MODULE IV Studium und Berufe.**L:9**

Perfekt mit haben und sein, Partizip II: regelmäßige Verben, unregelmäßige Verben, trennbar und nicht trennbar Verben, Berufe und Jobs, Arbeitsorte, Studium, Kleidung, im Kaufhaus, über Vergangenes sprechen und berichten,

Gespräche beim Kleiderkauf führen , Aussagen über Jobsuche verstehen, Jobs rund ums Jahr.

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

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

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

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

PRACTICE BOOK:

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

REFERENCES:

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

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Show their proficiency in German Language.

CO2: Use appropriate vocabulary in real life contexts.

CO3: Use appropriate grammatical forms while communicating with people.

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

CO5: Comprehend matters which are of daily usage

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

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

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

SDG 4 : Quality Education

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

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

COURSE OBJECTIVES:

The course aims to teach:

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

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

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

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

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

MODULE I BUSINESS PLACE COMMUNICATION 9

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

MODULE II USAGE OF TENSES 9

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

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

MODULE III SENTENCES IN COMMUNICATION 9

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

MODULE IV APPLIED GRAMMATICAL SENTENCES**9**

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

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

MODULE V SITUATIONAL CONVERSATION**9**

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

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

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

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

REFERENCES:

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

COURSE OUTCOMES:

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

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

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

CO3: discuss in the playground, students' gatherings

CO4: communicate in certain work places

CO5: recognize proper usage of sentences in communication.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1						L									
CO2							M								
CO3							M								
CO4						L									
CO5							H								

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

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

Arabic language enhances effective communication in the workplace.

LNE 1284	सामान्य हिन्दी - II	L	T	P	C
	GENERAL HINDI - II	3	0	0	3
उद्देश्य (Objectives) : ➤ छात्रों को नारी सशक्तिकरण का पाठ पढ़ाना ➤ विभिन्न प्रकार के साहित्य पढ़ने के प्रति रुचि पैदा करना ➤ औपचारिक/अनौपचारिक पत्राचार द्वारा संचार कौशल को समृद्ध करना ➤ नई कविता एवं भारतीय ज्ञान प्रणाली का ज्ञान देना ➤ सामाजिक मूल्य व जिम्मेदारी समझाना					
Module - I		9			
❖ भोलाराम का जीव - हरिशंकर परसाई (व्यंग्य कहानी) ❖ झाँसी की रानी - सुभद्राकुमारी चौहान (कविता) ❖ विलोम शब्द (Opposite) - 25 शब्द ❖ पिताजी से छात्रावास के शुल्क मांगने का पत्र					
Module - II		9			
❖ अथातो घुमक्कड़ जिज्ञासा - राहुल सांकृत्यायन (यात्रा वृत्तांत) ❖ पर्यायवाची शब्द (Synonyms) - 20 शब्द ❖ शिक्षा/कसरत का महत्व बताते हुए मित्र/भाई के नाम पर पत्र ❖ पुस्तक क्रय करने के लिए प्रकाशक को पत्र (Enquiry Letter)					
Module - III		9			
❖ मातृभूमि - सोहनलाल द्विवेदी (कविता) ❖ अण्डे के छिलके - मोहन राकेश (एकांकी) ❖ वाक्यांश के लिए एक शब्द (A word for Phrase) - 20 वाक्यांश ❖ खाता खोलना/खाता स्थानांतरण/चेकबुक गुम होने का पत्र (Application Letter)					
Module - IV		9			
❖ भारत में विज्ञान और प्रौद्योगिकी परिचय (पाठ) ❖ मुहावरे (Idioms) - 20 शब्द ❖ सरकारी पत्र (Official Letter), गैर-सरकारी पत्र (Demi-Official),					
Module - V		9			
❖ मनुष्यता - मैथिलीशरण गुप्त (कविता) ❖ पेड़ों की हड़ताल - अनुपमा श्रीवास्तव अनुश्री (कहानी) ❖ सार या संक्षिप्त लेखन (Abstract Writing) ❖ सूचना लेखन (Notification), शिकायत-पत्र (Complaint Letter),					

	L = 30	P = 15	Total = 45
निर्धारित पाठ्य पुस्तकें : (Book Prescribed and Web link)			
• मैथिलीशरण गुप्त की कविता (http://kavitakosh.org) • घुमक्कड़-शास्त्र, राहुल सांकृत्यायन, राजकमल प्रकाशन, दिल्ली, 1949 • सोहनलाल द्विवेदी की कविता (http://kavitakosh.org) • झाँसी की रानी, सुभद्राकुमारी चौहान, Sanage Publishing House LLP, 2020 • 360 डिग्री नन्ही उड़ान – प्रकाशन विभाग, सूचना एवं प्रसारण मंत्रालय, भारत सरकार, 2023 • कहानी संग्रह, हरिशंकर परसाई, संपादक – भीष्म साहनी, साहित्य अकादमी प्रकाशन, नई दिल्ली, 2015 • शीलवंत सिंह (सिविल सेवा प्रशिक्षक), Tata McGraw Hill Education Private Limited, New Delhi,			
Prescribed book * सामान्य हिन्दी – ललित वत्स / रेशमा सुल्तान (Latest)			
परिणाम: (Out Come)			
➤ नारी सशक्तिकरण का पाठ पढ़ेंगे। ➤ विभिन्न प्रकार के साहित्य पढ़ने के प्रति रुचि अर्जित करेंगे। ➤ औपचारिक/अनौपचारिक पत्राचार द्वारा संचार कौशल को समृद्ध करेंगे। ➤ नई कविता एवं भारतीय ज्ञान प्रणाली का ज्ञान अर्जित करेंगे। ➤ सामाजिक मूल्य व जिम्मेदारी को समझेँगे।			

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

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

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

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

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

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To enable students to understand the accounting treatment for hire purchase and installment transactions, including default and repossession cases.
- COB2:** To impart knowledge on accounting systems for dependent and independent branches, and to prepare reconciliations and consolidated branch accounts.
- COB3:** To develop the ability to prepare departmental trading and profit & loss accounts with appropriate allocation of common expenses and inter-departmental adjustments.
- COB4:** To enable students to account for the dissolution of firms, insolvency, piecemeal distribution, amalgamation, and conversion of firms into companies or LLPs.
- COB5:** To enable students to account for the dissolution of firms, insolvency, piecemeal distribution, amalgamation, and conversion of firms into companies or LLPs.

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

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

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

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

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

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

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

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

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

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

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

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

REFERENCES:

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

COURSE OUTCOMES:

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

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

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

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

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

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

SDG 8: Decent Work and Economic Growth

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

COE 1202	LEGAL ASPECTS OF BUSINESS	L	T	P	C
SDG: 16		3	1	0	4

COURSE OBJECTIVES:

- COB1:** To familiarise students with the core concepts of Indian contract law and their relevance in commercial practices.
- COB2:** To enhance students' knowledge of the legal framework concerning the sale of goods and the use of negotiable instruments.
- COB3:** To provide an understanding of legal provisions and regulatory frameworks in the digital environment.
- COB4:** To impart knowledge about consumer rights and protection mechanisms, along with the legal framework promoting fair competition in the marketplace.
- COB5:** To equip students with awareness of contemporary legal issues of intellectual property rights.

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

Introduction and features of contracts – Essentials of a valid contract – Types of offers – Essentials of acceptance – Consideration – Free consent (misrepresentation, fraud, mistake) - Contingent and Quasi Contract – Special contracts: indemnity, guarantee, bailment, pledge, agency – Breach of contract and remedies. Quasi Contracts.

MODULE II SALE OF GOODS ACT 1930 AND L: 11 T: 3 P: 0
NEGOTIABLE INSTRUMENTS ACT
1881

Sale of Goods Act: Sale and Agreement to sell, Conditions and Warranties, Transfer of ownership and delivery of goods, Performance of contract of sale, Rights of an unpaid seller.

Negotiable Instruments Act 1881: Meaning of negotiable instruments, type of negotiable instruments, promissory note, bill of exchange, cheque.

MODULE III INFORMATION TECHNOLOGY ACT L: 8 T: 3 P: 0
2000 (IT Act,2000)

Introduction, need and objective of Information Technology Act, Definitions, Cyber Law in India, Cyber Crimes – meaning and types, offences and penalties, Cyber space, digital signature, Cryptography, private key and public key, encryption, digital signature certificate, Cyber regulations appellate tribunal – Role and authority.

**MODULE IV CONSUMER PROTECTION ACT, L: 8 T: 3 P: 0
2019**

Consumer Protection Act 2019 – Introduction, objectives and need of the act, Consumer Dispute, Unfair Trade Practices and Services. Rights of Consumer, Consumer Redressal Agencies- District Forum, State Commission and National Commission.

**MODULE V INTELLECTUAL PROPERTY RIGHTS L: 9 T: 3 P: 0
(IPR)**

Intellectual Property Rights (IPR) – Introduction and scope – Types: Patents, Copyrights, Trademarks, Designs, GIs, Trade Secrets – Indian IPR laws – WIPO and TRIPS – Registration and protection – Infringement and remedies – Licensing – Emerging issues– IPR in digital era,

L – 45; T – 15; P – 0; Total Hours:60

TEXT BOOKS:

1. Maheshwari SN and Maheshwari SK. (2018). Business Law, National Publishing House, New Delhi.
2. Kapoor, N. D. (2020). Industrial law. Sultan Chand Publications.
3. Kumar, R. (2021). Legal aspects of business. Cengage Learning.
4. Sharma, J.P. and KanojiaSunaina. (2018) Business Laws, Ane Books Pvt. Ltd., New, Delhi
5. Tiwari, B. (2021). Intellectual Property Rights: Law and Practice. Eastern Book Company.

REFERENCES:

1. Jangra, G. (2020). Legal aspects of business (Business law): Business legislation.
2. Shikha, N. (2024). Legal aspects of business.
3. Ahmad, H. (2020). Legal aspects of business: Reference book.
4. Singh, A., & Singh, G. (2020). Legal aspects of business.
5. T. Ramakrishna – Basic Principles and Acquisition of Intellectual Property Rights(Publisher: CIPRA, NLSIU Bangalore).

COURSE OUTCOMES:

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

- CO1:** Explain the essential elements and legal implications of a valid contract under the Indian Contract Act, 1872, and apply them to commercial situations.
- CO2:** Interpret and apply the provisions of the Sale of Goods Act, 1930, and the Negotiable Instruments Act, 1881, in practical business

contexts.

CO3: Analyze the legal and regulatory framework governing digital transactions under the Information Technology Act and related legislation.

CO4: Describe consumer rights and evaluate protection mechanisms under the Consumer Protection Act, and assess the role of the Competition Act in ensuring fair trade and curbing anti-competitive practices.

CO5: Examine the role of Intellectual Property Rights in promoting ethical and sustainable business practices.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

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

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

SDG 16 – Peace, Justice and Strong Institutions

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

MULTI DISCIPLINARY COURSE - I

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

COURSE OBJECTIVES:

This course aims to enable the learners,

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

MODULE I INTRODUCTION TO BUSINESS ECONOMICS L:6 T:3 P: 0

Nature and scope of Business Economics: Micro and Macro Economics; Basic economic problems: Scarcity, choice, and opportunity cost; Types of economies: Market, Command, and Mixed economies; Production Possibility Frontier (PPF); Application of Economic Principles in Decision Making.

MODULE II DEMAND AND SUPPLY ANALYSIS L:6 T:3 P: 0

Law of Demand and Determinants of Demand; Elasticity of Demand: Price, Income, and Cross Elasticity; Law of Supply and Determinants of Supply; Elasticity of Supply; Market equilibrium: Determination and effects of shifts in demand and supply; Consumer Behaviour: Law of Diminishing Marginal utility.

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

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

run and Long-run Cost Curves.

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

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

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

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

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

TEXT BOOKS:

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

REFERENCES:

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

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

- CO1:** Explain the nature and scope of business economics differentiate between micro and macroeconomics, and describe basic economic problems and types of economies.

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

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

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

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

SDG 8 : Decent Work and Economic Growth

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

COEX 82	CONSUMER BEHAVIOUR	L	T	P	C
SDG: 12		2	1	0	3

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To study the dynamics of consumer behavior and market
- COB2:** To notably assess the internal factors influencing on buying behavior
- COB3:** To significantly review the external factors affecting on consumers
- COB4:** To create consciousness of media and information technology motivating consumers towards behavior.
- COB5:** To review the process of consumer decision making and related marketing ethical challenges.

MODULE I CONSUMER BEHAVIOR AND MARKETING ACTION L:6 T: 3 P:0

Concepts, Significance - Changing patterns of consumer behavior - Consumer behavior and Technology - Purchase behaviour and Marketing Implications - Market mix and Segmentation in consumer behavior - Customer value. Dimensions of Consumerism.

MODULE II PSYCHOLOGICAL DETERMINANT ON BUYING BEHAVIOUR L:6 T: 3 P:0

Consumer Needs & Motivation – Perception - Attitudes and Beliefs - Categories and Theories of learning, Experience - Consumer Involvement - Personality & Self Imaginary.

MODULE III PERSONAL & SOCIOLOGICAL DETERMINANT L:6 T: 3 P:0

Understanding personality, Elements of personality, personality theory, Self-concept, Personality Traits, Elements and Categories of lifestyle, Values and lifestyle. Socio-Cultural, Cross Culture - Family group – Reference group - Communication influences on Consumer behavior.

MODULE IV DIGITAL AND SOCIAL MEDIA INFLUENCE L:6 T: 3 P:0

Media integration and Consumer behavior, Theoretical frameworks - Virtual and brand communities influence - Usage of mobile and its influence - Virtual shopping - Consumer behavior on digital platforms, blogs.

MODULE V DECISION MAKING AND MARKETING RESEARCH L:6 T: 3 P:0

Consumer decision making – Methods, Process, Levels and Decision rules - Evolving Indian consumers – Opinion Leadership - Diffusion and Adoption. Contemporary research in consumer responses and Approaches, Issues of privacy and ethics.

L – 30; T – 15; P – 0; Total Hours:45

TEXT BOOKS:

1. Schiffman Leon G., Wisenblit Joe, Kumar S. Ramesh, Consumer Behavior, 2018, 12th Edition, Pearson Education, India.
2. Jain, Varsha, and Jagdish Sheth. Consumer Behavior: A digital Native, 2019, 1st Edition, Pearson Education, India.

REFERENCES:

1. David L Mothersbaugh, Del I. Hawkins, Amit Mookerjee, Consumer Behavior: Building Marketing Strategy, 2019, 13th Edition, McGraw- Hill, India
2. Michael R. Solomon, (2016), Consumer Behaviour-Buying Having and Being, 12th edition, Pearson Education, India.
3. Marieke de Mooij, Consumer Behaviour and Culture: Consequences for Global Marketing and Advertising, 2019, 3rd Edition, SAGE, USA.
4. Hoyer, Wayne D., Deborah J. MacInnis, and Rik Pieters, Consumer Behavior, 2016, 7th Edition, Cengage Learning, USA.

COURSE OUTCOMES:

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

- CO1:** Exposure to the learners about basic consumer behaviour, consumerism and marketing implications
- CO2:** Learners can comprehend the mental and emotional boundaries on business exchanges.
- CO3:** Ability to categorize the special and various culture factors influence on consumer behaviour
- CO4:** Making realize the learners about the online and public media impact towards buying behaviour

CO5: Create concentration towards choice and assessment of consumer and related research.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

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

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

SDG 12: Responsible Consumption and Production

The utilization of goods and associated services, which counter vital desires and carry an enhanced excellence of existence while minimizing the exploitation of unusual and deadly resources avoid waste and pollutants over the life cycle.

B.Com.	Honours / Honours with Research	Regulations 2025
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COEX 83	MANAGING DISRUPTIVE TECHNOLOGIES	L	T	P	C
SDG: 9		2	1	0	3

COURSE OBJECTIVES:

This course aims to enable the learners,

OBJECTIVES:

- COB1:** To describe the basics and evolution of disruptive technologies.
- COB2:** To explore how new technologies affect business operations.
- COB3:** To assess the impact of disruptions in various industries.
- COB4:** To apply strategies for managing and leading during disruptions.
- COB5:** To prepare students for future disruptions with ethical awareness.

MODULE I INTRODUCTION TO DISRUPTIVE TECHNOLOGIES L:6 T: 3 P:0

Meaning, types and features of disruptive technologies; Difference from traditional innovations; Technology shifts from Industry 1.0 to 4.0; Innovation cycle and adoption stages; Business challenges with disruptions.

MODULE II EMERGING TECHNOLOGIES IN COMMERCE L:6 T: 3 P:0

Overview of disruptive technologies - Artificial Intelligence, Business Analytics, Blockchain, IoT, AR/VR, and 3D printing; Role of digital transformation in business; Impact on business efficiency, customer experience, and decision-making; Challenges in adoption and ethical considerations

MODULE III INDUSTRY APPLICATIONS AND IMPACTS L: 6 T: 3 P:0

Use of new technologies in retail, banking, logistics, education, and HR; Changes in customer service and business operations; How companies adapt to tech disruptions; Examples of innovation and business transformation.

MODULE IV MANAGING AND LEADING THROUGH DISRUPTION L: 6 T: 3 P:0

Agile and flexible organisations; Basics of change management; Leading teams during disruptions; Planning and managing innovation; Supporting employees to adapt; Simple case studies on tech changes in companies.

MODULE V PREPARING FOR FUTURE DISRUPTIONS L: 6 T: 3 P:0

Trends in automation, green tech, and Web 3.0; Lifelong learning and tech skills; Thinking ahead for future jobs; Safe and fair use of technology; Digital Personal Data Protection Act, 2023 – basics and business relevance.

L – 30; T – 15; P – 0; Total Hours:45

TEXT BOOKS:

1. Arora, A., & Bansal, S. (2023). Digital India and emerging technologies. Kalyani Publishers.
2. Venkatesh, N. (2023). Digital transformation: Technologies and strategies. Himalaya Publishing House.
3. Rajeswari, R., & Sumathi, C. (2021). Emerging technologies and innovation in IT. Margham Publications.

REFERENCES:

1. Rogers, D. L. (2023). The digital transformation roadmap. Columbia Business School Publishing.
2. Behl, R. (2021). Information technology for management. McGraw Hill Education India.
3. Christensen, C. M. (2020). The innovator's dilemma. Harvard Business Review Press.
4. Bagul, D. B. (2022). Disruptive technologies in business and management. Tech-Max Publications.

COURSE OUTCOMES:

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

- CO1:** Identify the features and evolution of disruptive technologies in business contexts.
- CO2:** Understand the impact of emerging technologies in commerce and industry.
- CO3:** Evaluate the impact of emerging technologies in commerce and industry.
- CO4:** Apply change management frameworks and strategic planning tools to respond to disruptions.
- CO5:** Demonstrate awareness of future technology trends, digital adaptability, and sustainable business practices.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

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

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

SDG 9 – Industry, Innovation and Infrastructure

This course promotes the development of resilient infrastructure and the adoption of innovative technologies that drive inclusive and sustainable industrialization.

MULTI DISCIPLINARY COURSE - II

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

COURSE OBJECTIVES:

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

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

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

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

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

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

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

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

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

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

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

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

TEXT BOOKS:

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

REFERENCES:

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

COURSE OUTCOMES:

By the end of Course, learners will be able to

- COB1:** Solve equations using matrices and to compute simple, compound, and continuous interest.
- COB2:** Apply calculus to analyze cost, demand, and profit-related functions.
- COB3:** Calculate averages and dispersion measures and present data visually.
- COB4:** Apply probability laws and Bayes' theorem for analyzing uncertainty.
- COB5:** Use correlation, regression, and hypothesis testing to support decision-making.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

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

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

SDG 8 – Decent Work and Economic Growth

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

COEX 92	CONSUMER PSYCHOLOGY	L	T	P	C
SDG: 08		3	1	0	4

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To introduce students to the fundamental psychological principles influencing consumer behavior.
- COB2:** To analyze individual consumer decision-making processes, from problem recognition to post-purchase evaluation.
- COB3:** To evaluate the impact of internal factors like perception, motivation, and attitudes on consumer choices.
- COB4:** To understand the role of external influences such as social, cultural, and situational factors on consumption.
- COB5:** To apply consumer psychology theories to practical marketing strategies and real-world business challenges.

**MODULE I INTRODUCTION TO CONSUMER L:9 T: 3 P: 0
BEHAVIOR AND RESEARCH**

Definition and Scope of Consumer Psychology; Interdisciplinary nature; Overview of the Consumer Decision-Making Process; Ethical considerations in consumer behavior; Consumer Research: Types, methodologies (surveys, experiments, focus groups, observation), data collection and analysis, ethical considerations in research.

**MODULE II INDIVIDUAL CONSUMER PROCESSES I: L:9 T: 3 P: 0
PERCEPTION, LEARNING, AND MEMORY**

Perception: Sensation, attention, interpretation, perceptual selectivity, organization, and interpretation, subliminal perception and its marketing implications; Learning: Behavioral learning theories (classical and instrumental conditioning), cognitive learning theory; Memory: Sensory, short-term, and long-term memory, how consumers remember and forget.

**MODULE III INDIVIDUAL CONSUMER PROCESSES II: L:9 T: 3 P: 0
MOTIVATION, PERSONALITY, AND
ATTITUDES**

Motivation: Theories (Maslow's Hierarchy, McClelland's), needs, wants, goals, consumer involvement; Personality and Self-Concept: Theories (Freudian, Neo-

Freudian, Trait), brand personality, self-concept, body image, lifestyles and psychographics (AIO dimensions); Attitudes: Components (affect, behavior, cognition), functions, formation, and strategies for attitude change (persuasion, ELM).

MODULE IV SOCIAL AND CULTURAL INFLUENCE L:9 T: 3 P: 0

Reference Groups (types and influence), Opinion Leadership, Word-of-Mouth Communication; Family Decision-Making and roles; Culture: Definition, characteristics, cultural values, and consumption patterns; Subcultures (religious, ethnic, geographic, age); Social Class; Cross-cultural consumer conduct

MODULE V APPLICATIONS AND EMERGING TRENDS L:9 T: 3 P: 0

Consumer psychology in advertising and branding, Impact of digital media and online behaviour, Ethical issues in influencing consumer choices, Neuromarketing and behavioral economics, Application in customer relationship management (CRM), Green consumer psychology and sustainable behaviour

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

TEXT BOOKS:

1. Haugtvedt, C. P., Herr, P. M., & Kardes, F. R. (Eds.). (2008). Handbook of consumer psychology. Psychology Press.
2. Hawkins, D. I., Mothersbaugh, D. L., & Kleiser, S. B. (2023). Consumer behavior: Building marketing strategy (15th ed.). McGraw-Hill Education.
3. Hoyer, W. D., MacInnis, D. J., & Pieters, R. (2023). Consumer behavior (8th ed.). Cengage Learning.

REFERENCES:

1. Gunter, B. (2016). The psychology of consumer profiling in a digital age. Routledge.
2. Schiffman, L. G., & Wisenblit, J. L. (2018). Consumer behavior (12th ed.). Pearson Education. PagePlace
3. Solomon, M. R. (2019). Consumer behavior: Buying, having, and being (12th ed.). Pearson Education.
4. Kardes, F. R., Cronley, M. L., & Cline, T. W. (2020). Consumer behavior (3rd ed.). Cengage Learning.
5. East, R., Singh, J., Wright, M., & Vanhuele, M. (2021). Consumer behaviour: Applications in marketing (4th ed.). SAGE Publications. Amazon

6. Blackwell, R. D., Miniard, P. W., & Engel, J. F. (2006). Consumer behavior (10th ed.). South-Western Cengage Learning.
7. Journal of Consumer Research.
8. Journal of Marketing Research.

COURSE OUTCOMES:

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

- CO1:** Describe core psychological theories and concepts relevant to understanding consumer behavior.
- CO2:** Analyze the various stages of individual consumer decision-making and the underlying psychological processes.
- CO3:** Evaluate how internal factors such as perception, motivation, personality, and attitudes influence consumer choices.
- CO4:** Assess the significant impact of social, cultural, and situational factors on consumption patterns.
- CO5:** Apply consumer psychology principles to develop and critically analyze marketing strategies and address real-world business problems.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

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

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

SDG 8: Decent Work and Economic Growth

This course directly contributes to SDG 8 by fostering a deep understanding of consumer behavior, which is crucial for ethical marketing practices and sustainable consumption.

COEX 93	INTRODUCTION TO PUBLIC	L	T	P	C
SDG: 16	ADMINISTRATION	3	1	0	4

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To introduce students to the fundamental principles and scope of Public Administration, including its theoretical and philosophical foundations..
- COB2:** To familiarize learners with key administrative theories and thinkers that shaped modern governance practices.
- COB3:** To explore personnel administration processes such as recruitment, training, and ethical conduct within civil services.
- COB4:** To examine the structure and functions of financial administration, including budgeting, auditing, and fiscal control.
- COB5:** To analyze the framework and functioning of the Union Government and its administrative mechanisms.

MODULE I INTRODUCTION OF PUBLIC ADMINISTRATION L:9 T: 3 P: 0

Introduction to Public Administration - Definition and nature and scope of public administration - Significance - Distinction between public and private administration- Philosophical view of Public Administration: Art/Science, Relevance of Public Administration.

MODULE II THEORIES OF ADMINISTRATION L:9 T: 3 P: 0

Scientific Management : Taylor and the movement - Classical Theory: Fayol, Urwick and others - Bureaucratic Model : Weber and his critics - Dynamic Administration : Mary Parker Follett - Functions of the Executive: C.I. Barnard.

MODULE III PERSONNEL ADMINISTRATION L:9 T: 3 P: 0

Concept of Civil Service - Recruitment - Training - Position Classification - Promotion - Pay and Service Conditions - Employer - Employee Relations - Conduct and Discipline - Administrative Ethics.

MODULE IV FINANCIAL ADMINISTRATION L:9 T: 3 P: 0

Budget: Concept and Forms - Role of Union Finance Ministry - Formulation of Budget - Enactment of Budget - Execution of Budget - Deficit Financing - Public Debt

- Accounts and Audit .

**MODULE V UNION GOVERNMENT AND
ADMINISTRATION**

L:9 T: 3 P: 0

President - Prime Minister - Union Council of Ministers - Cabinet Secretariat - Prime Minister's Office - Central Secretariat - Ministries and Departments - Boards and Commissions - NITI Aayog - Finance Commissions - Goods and Services Tax Council - Comptroller and Auditor General of India - Public Undertakings.

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

TEXT BOOKS:

1. Laxmikanth, M. (2025). Public administration (2nd ed.). McGraw-Hill Education (India) Pvt. Ltd.
2. Bhattacharya, M. (2018). New horizons of public administration (7th ed.). Jawahar Publishers & Distributors.
3. Prasad, D. R., Pardhasaradhi, Y., & Prasad, V. S. (2015). Administrative thinkers (3rd ed.). Sterling Publishers Pvt. Ltd.

REFERENCES:

1. Basu, R. (2019). Public administration: Concepts and theories (Rev. ed.). Sterling Publishers Pvt. Ltd.
2. Maheshwari, S. R. (2001). Indian administration (6th ed.). Orient BlackSwan.
3. Open Textbook Library. (2022). Public administration: The essentials.
4. INFLIBNET. (2021). e-PG Pathshala – Public administration modules.
5. Maulana Azad National Urdu University. (2020). E-content on public administration.
6. SAGE Publications. (2022). E-governance and citizen engagement – Companion site.
7. Vajiram & Ravi. (2023). Public administration optional books for UPSC.

COURSE OUTCOMES:

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

- CO1:** Explain the nature, scope, and relevance of Public Administration in contemporary governance.
- CO2:** Apply classical and modern administrative theories to real-world administrative challenges.
- CO3:** Demonstrate understanding of civil service personnel policies including recruitment, discipline, and service ethics.

- CO4:** Analyze the budgeting and financial control mechanisms within Indian public administration.
- CO5:** Evaluate the roles of key institutions in the Union Government and assess their impact on national governance.

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

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

SDG 16 – Peace, Justice and Strong Institutions

The course fosters awareness of public sector accountability, ethical administration, and governance structures, which directly supports SDG 16. Budget formulation, citizen-centric services, and institutional frameworks align with the goal of building effective public institutions.

SKILL ENHANCEMENT COURSE – I

CODX 111	BUSINESS ANALYTICS USING EXCEL	L	T	P	C
SDG: 8	AND ACCESS	0	0	4	2

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To understand and utilize Excel's interface and tools to organize, clean, and manage business data efficiently.
- COB2:** To apply statistical and logical functions to perform descriptive and diagnostic analytics.
- COB3:** To Create and analyze Pivot Tables and Pivot Charts to summarize large datasets and extract insights
- COB4:** To understand relational database concepts and the structure of Microsoft Access.
- COB5:** To use queries (Select, Action, Parameter, Crosstab) to retrieve, analyze, and manipulate data.

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

Introduction: Basic of Microsoft Excel - Features and Objectives of Excel - Basic Functions - Work Book and Worksheets - Creating H and V Lookup functions - Date and Day functions - If functions: If - Count - Count If - Sum If functions.

MODULE II CREATING CHART, GRAPH AND FORMULAS L:0 T:0 P: 12

Creating Chart and Graph - Introduction - Working with Chart - Understanding Chart Type - Chart Customization - Visualizing Data Using Conditional Formatting - Creating Formulas for Financial Applications - Present Value - Future Value - Payment - Interest Rate - Period - Term.

MODULE III ANALYTING DATA WITH EXCEL L: 0 T: 0 P: 12

Analyzing data with excel - introduction of pivot table - analysing data with pivot table - working with non-numeric data - grouping pivot table items - creating frequency distribution - creating calculated field or calculated item - creating pivot chart - producing a report with pivot table.

Making macros: recording macros, running macros, deleting macro.

MODULE IV INTRODUCTION TO MICROSOFT L: 0 T: 0 P: 12 ACCESS

Overview and Benefits of MS Access - Database Concepts - Tables - Fields - Records - Primary Key - Creating Tables and Setting Data Types - Relationships and Referential Integrity - Importing Data from Excel.

MODULE V DATA MANAGEMENT AND QUERIES L: 0 T: 0 P: 12 IN ACCESS

Using Forms for Data Entry - Creating and Using Queries (Select - Action - Parameter - Crosstab) - Sorting and Filtering with Queries - Data Management with Access.

L – 0; T – 0; P – 60; Total Hours:60

TEXT BOOKS:

1. Albright, S. C., & Winston, W. L. (2022). Business analytics: Data analysis and decision making (7th ed.). Cengage Learning.
2. Winston, W. L. (2021). Microsoft Excel data analysis and business modeling (6th ed.). Microsoft Press.

REFERENCES:

1. Walkenbach, J. (2021). Microsoft Excel formulas and functions: Office 2021 and Microsoft 365 (1st ed.). Microsoft Press.
2. Alexander, M., & Kusleika, D. (2019). Microsoft Access 2019 Bible. Wiley.
3. Tech Demystified. (2021). The concise Microsoft Access & Excel 2021 A-Z mastery guide for all users. Atlantic Publishers and Distributors.
4. Fuller, L. U., & Cook, K. (2019). Microsoft Access 2019 for Dummies. Wiley.
5. Pratt, P. J., & Last, M. Z. (2020). Concepts of database management (10th ed.). Cengage Learning.
6. Lambert, J. (2022). Microsoft Access 365 step by step (2nd ed.). Microsoft Press.

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: Create lookup fields and modify field properties.

CO2: Analyze the various charts i.e. Bar Charts / Pie Charts / Line Charts.

CO3: Create simple Pivot tables and Pivot Charts.

CO4: Managing and Creating Tables.

CO5: Create and modify queries.

Board of Studies (BoS):

21st BOS of the Department of

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Academic Council:

24th AC held on 26th August 2025

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

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

SDG 8 – Decent Work and Economic Growth

This course equips students with data literacy and analytical skills, fostering employability, digital proficiency, and decision-making capabilities, all of which support the goals of SDG 8. By enabling students to work with data management tools, this course contributes to building productive capacities needed in modern, tech-enabled economies.

COB5: Acquire knowledge of regulatory institutions like SEBI and recent trends in Indian capital markets.

IPO, FPO & OFS : Concept, Functions and Importance; Procedure to issue IPO, Functions of New Issue Market, Difference between IPO and FPO.

MODULE V REGULATORY FRAMEWORK L:0 T: 0 P: 12

SEBI(Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. Recent trends in the Indian Stock Market.

L – 0; T – 0; P – 60; Total Hours:60

TEXT BOOKS:

1. Mittal, R.K., & Varshney, P.N. (2015). Indian Financial System. Sultan Chand & Sons.
2. Tripathi, V., & Panwar, N. (2024). Investing in stock markets (8th ed.). Taxmann.
3. Kevin, S. (2022). Security analysis and portfolio management. PHI Learning.

REFERENCES:

1. Bodie, Z., Kane, A., Marcus, A. J., & Mohanty, P. (2019). Investments (11th ed.). McGraw-Hill Education.
2. Bhalla, V. K. (2008). Investment management. Sultan Chand & Sons.
3. Singh, S. K., & Sharma, S. (2023). Stock market operations. Orange Books Publication.
4. National Institute of Securities Markets. (2023). NISM guidelines on securities markets.
5. National Securities Depository Limited. (2023). e-Guide for demat account holders.
6. Securities and Exchange Board of India. (2023). SEBI regulations and investor protection frameworks.
7. Ministry of Corporate Affairs. (2023). Company registration and compliance guide.

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: Describe the basic concepts of investment and types of investors.

CO2: Evaluate risk-return trade-offs across various investment avenues.

CO3: Demonstrate the process of opening a Demat account and placing orders.

CO4: Explain the IPO, FPO, and OFS mechanisms and their significance in capital raising.

CO5: Understand the regulatory framework of the Indian securities market and recent trends.

Board of Studies (BoS):

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Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

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

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

SDG 8: Decent Work and Economic Growth

The course equips learners with investment literacy, enabling informed decisions and participation in capital markets, supporting financial inclusion and economic empowerment.

COEX 113	PYTHON FOR FINANCE	L	T	P	C
SDG: 4		0	0	4	2

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To introduce students to programming using Python in a commerce-friendly way.
- COB2:** To enable students to apply Python to solve simple finance-related problems.
- COB3:** To familiarize students with data structures, data visualization, and financial computation.
- COB4:** To encourage students to explore tech applications in finance early in their education.
- COB5:** To introduce students to programming using Python in a commerce-friendly way.

MODULE I Python for Financial Applications L:0 T: 0 P: 12

Introduction to Python: Features, IDEs (Colab / Thonny / Jupyter) - Writing basic Python code (variables, data types, arithmetic operations)- Input/output functions- Financial Applications: Simple Interest, Compound Interest, Discount.

MODULE II Control Flow and Financial Computations L:0 T: 0 P: 12

Conditional statements (if, elif, else) - Loops (for, while, range) - Using loops for recurring financial calculations (e.g., EMI, installment tracker) - interest computations

MODULE III Python Data Structures for Finance L:0 T: 0 P: 12

Lists, Tuples, Dictionaries, set - Applications: Storing expense records, price catalogues, sales data - Mini task: Student pocket money tracker using dictionary.

MODULE IV Introduction to Pandas and Data Analysis L:0 T: 0 P: 12

Introduction to pandas: Series and Data Frame - Reading data from Excel/CSV (mock financial data - Financial analysis: Income–Expense categorization, profit/loss statements - Sorting, filtering, calculating aggregates (mean, median, mode.)

MODULE V Data Visualization and Mini Project L:0 T: 0 P: 12

Using matplotlib or pandas. plot to create: - Bar chart (monthly savings) - Pie chart (expense categories) - Line graph (investment growth) - Mini Project (group or individual): Examples - A budget tracker - Simple stock price analyzer.

L – 0; T – 0; P – 60; Total Hours:60

TEXT BOOKS:

1. Balagurusamy, E. (2019). Python programming: A modern approach. New Delhi: McGraw-Hill Education.
2. Tattar, P. N. (2020). Python programming for financial applications. New Delhi: Wiley India Pvt. Ltd.

REFERENCES:

1. Kamthane, A. N., & Kamthane, A. A. (2020). Programming in Python. New Delhi: Pearson Education.
2. Sahu, K. (2022). Python made easy. New Delhi: BPB Publications.
3. Chandra, P. (2021). Financial management: Theory and practice (10th ed.). New Delhi: McGraw-Hill Education.
4. Bhardwaj, A., & Bhasin, H. (2021). Python for data science. New Delhi: BPB Publications.
5. National Council of Educational Research and Training (NCERT). (2023). Computer science textbook for Class XII (Python). New Delhi: NCERT

COURSE OUTCOMES:

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

- CO1:** Comprehend and write basic Python programs to perform simple financial calculations such as interest and discounts.
- CO2:** Apply control structures and loops in Python to solve recurring financial problems like EMIs and installment tracking.
- CO3:** Utilize Python data structures (lists, dictionaries, tuples, sets) to organize and manage financial data efficiently.
- CO4:** Perform basic financial data analysis using pandas and visualize the results using charts and graphs.
- CO5:** Develop a mini project in Python to address a practical financial task, demonstrating problem-solving and digital literacy.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

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

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

SDG 4: Quality Education

This course advances the goal of Quality Education by fostering digital and financial literacy through the integration of programming, data analysis, and visualization techniques. By engaging students with hands-on practice in Python, spreadsheet tools, and financial datasets, the course equips learners with essential computational and analytical competencies.

VALUE ADDED COURSE - I

COEX 151	VALUE EDUCATION	L	T	P	C
SDG: 3		2	0	0	2

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To make the students Know about Individual values and group values
- COB2:** To Inculcate Good Attitude and behavior at home and outside
- COB3:** To make the students to gain positive psychology
- COB4:** Helps in creating problem solving
- COB5:** Helps in Understanding the soft skills

MODULE I VALUES**L : 6 T : 0 P : 0**

Meaning of values – concept - accomplishment and psychological energy - process of implementing values in our lives - acquiring social values - family in process of value formation - importance of moral values - cultural values - religious values - importance of value education.

MODULE II ATTITUDE AND BEHAVIOR**L : 6 T : 0 P : 0**

Attitude formation - social factors-learning - classical conditioning – operant conditioning- attitude and behavior - Factors that Influence Attitude Strength - Attitudes Can Change to Match Behavior - Learning Theory of Attitude Change

MODULE III POSITIVE PSYCHOLOGY**L : 6 T : 0 P : 0**

Definition of Positive Psychology - Positive mental Health - The five keys for sustainable happiness - Factors that influence happiness - Seligman's Model of Happiness- Promoting wellbeing - Practical exercises - Identifying Positive emotions

MODULE IV CREATIVE PROBLEM SOLVING**L : 6 T : 0 P : 0**

Principles of Creative Problem Solving - Divergent and Convergent Thinking - The Dynamic Balance of Creativity – guidelines for Divergent and Convergent Thinking - decision making process - group vs. individual decision making - Group Decision Making - Advantages and Disadvantages

MODULE V SOFT SKILL**L : 6 T : 0 P : 0**

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

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

1. Suresh, J., & Raghavan, B. S. (2023). Human values and professional ethics (Updated ed.). S. Chand Publishing.
2. Bailey, J. R., & Gadkari, S. (2022). Value education and human development. Himalaya Publishing House.

REFERENCES:

1. Patil, Y. (2021). Value education: Need of the hour. Vision Books International.
2. Seligman, M. E. P. (2018). Positive psychology: The science of happiness and human strengths (2nd ed.). Routledge.
3. Khera, S. (2020). You can win (Rev. ed.). Bloomsbury India.
4. Robbins, S. P., & Judge, T. A. (2019). Organizational behavior (18th ed.). Pearson Education.

COURSE OUTCOMES:

On successful completion of this course students are able to;

- CO1:** Explain and illustrate the theoretical foundations of Values
- CO2:** Appreciate life with Good Attitude and behavior
- CO3:** Give the life with positive psychology
- CO4:** Recognize essential characteristics in creating problem solving
- CO5:** Develop competence in Understanding the soft skills

Board of Studies (BoS):

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

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

SDG 3: Good Health and Well-being

The course fosters emotional resilience, positive psychology, and mental well-being through attitude building and problem-solving.

COEX 152	BUSINESS COMMUNICATION AND	L	T	P	C
SDG: 4	PRESENTATION SKILLS	2	0	0	2

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To define an intimate knowledge of the principles of communication.
- COB2:** To design a data to convert into a report.
- COB3:** To Illustrate the verbal and non-verbal communication effectively.
- COB4:** To use digital presentation tools and visual aids professionally and technologically.
- COB5:** To interpret the elements of effective presentations.

MODULE I FUNDAMENTALS OF COMMUNICATION L : 6 T : 0 P : 0

Meaning, Nature and Importance of communication, Communication Barriers, Principles of Communication, Inter-cultural and Team Communication, Media of Communication: Written, oral, face to face, Visual, audio-visual, modern media-telex, fax, Teleconferencing. E-mail media, Non-verbal communication, Kinesics Effects, Comprehension of reality.

MODULE II WRITTEN BUSINESS COMMUNICATION L : 6 T : 0 P : 0

Concept and Objectives of written communication, Drafting methodologies: Letters, memos & emails, Business reports & proposals. Resume & cover letter strategies. Report formats, types of reports, steps in drafting a business report.

MODULE III ORAL & NON-VERBAL COMMUNICATION L : 6 T : 0 P : 0

Corporate ethics in communication: Personal Appearance, Postures, Facial Expression, Eye Contacts, Body Language (Kinesics), Time language. Ideas for Improving Non-Verbal Communication, Public speaking & speech organisation, Presentation design principles (visual aids, narrating), Do's and Don'ts in Group discussion, meeting management and Interview techniques.

MODULE IV DIGITAL & SOCIAL MEDIA COMMUNICATION L : 6 T : 0 P : 0

Impact of social media in Current Era, Designing messages for websites, blogs & micro blogs, Professional networking platforms (LinkedIn). Virtual meetings & netiquette, Basics of Data visualization.

MODULE V PRESENTATION SKILLS**L : 6 T : 0 P : 0**

Types and purposes of presentations Advantages and disadvantages of group and individual presentations. Three P's of successful speech: Preparation, Practice and Performance. Designing effective PPT.

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

1. Gaur, A., & Singh, K. (2023). Business communication skills. Thakur Publication Private Limited.
2. Rentz, K., Lentz, P., & Getchell, K. (2024). Business communication: A problem-solving approach. McGraw Hill.

REFERENCES:

1. Binti Hashim, H., & Binti Rashid, N. (2022). Introduction to business communication. UNIT Penerbitan.
2. Bovee, C. L., & Thill, J. V. (2018). Business communication today (13th ed.). Pearson Education.
3. Guffey, M. E., & Loewy, D. (2020). Essentials of business communication (11th ed.). Cengage Learning.
4. Chaturvedi, M. (2020). Business communication: Concepts, cases and application. Pearson Education.

COURSE OUTCOMES:

On successful completion of this course students are able to;

- CO1:** To Develop the ability to comprehend and respond to communication in real-world scenarios.
- CO2:** To Execute the key steps involved in drafting professional business reports.
- CO3:** Apply strategies to improve non-verbal communication effectiveness
- CO4:** Recognize the impact of social media on modern communication practices.
- CO5:** Apply the types and purposes of presentations in various contexts.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

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

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

SDG 4: Quality Education

The course fosters critical communication, writing, and presentation skills vital for academic and professional success. Enhances students' ability to collaborate, engage, and express themselves effectively in diverse professional environments.

B.Com.	Honours / Honours with Research	Regulations 2025
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COEX 153	INDIAN CONSTITUTION AND GOVERNANCE	L	T	P	C
SDG: 3		2	0	0	2

COURSE OBJECTIVES:

This course aims to enable the learners,

COB1: To introduce the historical background and making of the Indian Constitution.

COB2: To understand the fundamental rights, duties, and directive principles of state policy.

COB3: To examine the structure, powers, and functions of various organs of government.

COB4: To assess the federal nature and decentralization process in India.

COB5: To evaluate key governance mechanisms and institutions for accountability and transparency.

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

Historical background and evolution of constitutionalism in India, Constituent Assembly and framing of the Constitution, Key features of the Constitution: Preamble, rule of law, separation of powers, and sovereignty, Significance and interpretation of the Preamble.

MODULE II FUNDAMENTAL RIGHTS AND DUTIES L : 6 T : 0 P : 0

Overview of Fundamental Rights and reasonable restrictions, Directive Principles of State Policy – types and relevance, Fundamental Duties and their importance, Major constitutional amendments and judicial review concept.

MODULE III ORGANS OF GOVERNMENT L : 6 T : 0 P : 0

Structure and functions of Parliament: Lok Sabha and Rajya Sabha, Executive powers: President, Prime Minister, and Council of Ministers, Judiciary: Composition, independence, and role of the Supreme Court and High Courts.

MODULE IV FEDERALISM AND DECENTRALIZATION L : 6 T : 0 P : 0

Features of Indian federalism and Centre-State relations, Role of Governors and

their powers, Panchayati Raj and Urban Local Bodies – 73rd & 74th Amendments, Decentralization and governance challenges.

MODULE V GOVERNANCE AND ACCOUNTABILITY L : 6 T : 0 P : 0

Principles of good governance: Transparency and accountability, RTI Act and Election Commission: Structure and functions, Role of civil society and NGOs, Key anti-corruption bodies and notable case examples

L – 30 ; T – 0; P – 0; Total Hours:30

TEXT BOOKS:

1. Basu, D.D. (2023). Introduction to the Constitution of India (25th ed.). LexisNexis.
2. Bakshi, P.M. (2024). The Constitution of India. Universal Law Publishing.

REFERENCES:

1. Austin, G. (2020). The Indian Constitution: Cornerstone of a Nation. Oxford University Press.
2. Jayapalan, N. (2022). Indian Government and Politics. Atlantic Publishers.
3. Arora, B. & Kailash, K.K. (2018). Indian Democracy: Problems and Prospects. Oxford University Press.
4. Sharma, B.K. (2024). Introduction to the Constitution of India. PHI Learning.

COURSE OUTCOMES:

On successful completion of this course students are able to;

- CO1:** Describe the historical evolution and core features of the Indian Constitution.
- CO2:** Interpret the rights and duties of citizens along with the directive principles.
- CO3:** Explain the structure and functions of the legislature, executive, and judiciary.
- CO4:** Analyze the federal features and local governance mechanisms in India.
- CO5:** Evaluate the importance of transparency, accountability, and civic participation in governance.

Board of Studies (BoS):

21st BOS of the Department of
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Academic Council:

24th AC held on 26th August 2025

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

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

SDG 16 – Peace, Justice and Strong Institutions

This course contributes to SDG 16 by educating students on constitutional values, governance structures, citizen rights and responsibilities, and mechanisms for justice and accountability, encouraging informed civic engagement and democratic participation.

VALUE ADDED COURSE- II

COEX 161	HUMAN RIGHTS AND SOCIAL JUSTICE	L	T	P	C
SDG: 16		2	0	0	2

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To introduce the core principles and values of human rights and social justice.
- COB2:** To explore theoretical frameworks that shape the understanding of human rights and justice.
- COB3:** To understand the global, regional, and national mechanisms for human rights protection.
- COB4:** To examine the role of social work and civil society in preventing rights violations.
- COB5:** To analyze national and international initiatives promoting human rights.

MODULE I INTRODUCTION TO HUMAN RIGHTS AND SOCIAL JUSTICE L: 6 T:0 P: 0

Concept of Human Rights - Values Underlying Human Rights - Historical Development of Human Rights - Overview of Social Justice: Concept Theories and Goals - The Relationship Between Human Rights and Social Justice

MODULE II THEORETICAL PERSPECTIVES ON HUMAN RIGHTS AND SOCIAL JUSTICE L: 6 T:0 P: 0

Liberalism and Human Rights: Individual Rights, Freedom and Equality - Marxism and Social Justice - Feminism and Gender Justice - Critical Theory and Social Justice.

MODULE III HUMAN RIGHTS SYSTEMS AND INSTRUMENTS L: 7 T:0 P: 0

Rights – Obligations - Accountability Mechanisms-International Human Right Instruments-Regional and National Human Right Frame –Case Studies of Landmark Human Rights Cases-The Role of NGOs in Advancing Human Rights.

MODULE IV ROLE OF SOCIAL WORK**L: 6 T:0 P: 0**

Role of Social Work in prevention of Human Rights Violation. Public Interest Litigation. Role of Media, Advocacy and Social Action. Case Studies on Human Rights Violation and prevention.

**MODULE V NATIONAL AND INTERNATIONAL
INITIATIVES****L: 5 T:0 P: 0**

Efforts to prevent Human rights violation, national and international initiatives. State Human Rights Commission, National Human Rights Commission, Amnesty International, Civil Liberties.

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

1. Gupta, N. (Ed.). (2021). Social justice and human rights in India. Rawat Publications.

REFERENCES:

1. Gankidi, S. (Ed.). (2019). Human rights in India: Prospective and retrospective. Rawat Publications.
2. Singh, A. K. (Ed.). (2014). Human rights and social justice. APH Publishing Corporation.
3. Kataria, S. C. (2025). Role of NGOs in protecting human rights. Astha Publishers.
4. Wronka, J. (2023). Human rights and social justice: Social action and service for the helping and health professions (3rd ed.). Cognella Academic Publishing.
5. Zajda, J. (2024). Globalisation and human rights for democracy and social justice. Springer International Publishing.

COURSE OUTCOMES:

On successful completion of this course students are able to;

- CO1:** Explain the fundamental principles and historical development of human rights and social justice.
- CO2:** Evaluate the relevance of various theoretical frameworks in understanding human rights and justice.
- CO3:** Identify key global, regional, and national human rights systems and instruments, and analyze their application through case studies.
- CO4:** Assess the role of social work, media, advocacy, and civil society in the prevention of human rights violations.

CO5: Compare and critique various national and international efforts and organizations working to prevent human rights violations.

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

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

SDG 16: Peace, Justice and Strong Institutions

This course aligns with SDG 16 by fostering understanding and awareness of human rights principles, promoting social justice, and encouraging civic responsibility. It equips learners to support peace, justice, and the development of strong, accountable institutions through education, advocacy, and social engagement.

COEX 162	EMOTIONAL INTELLIGENCE AT	L	T	P	C
SDG: 03	WORKPLACE	2	0	0	2

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To describe the foundational concepts and models of Emotional Intelligence.
- COB2:** To build self-awareness and regulate emotions using proven techniques.
- COB3:** To cultivate empathy and strengthen interpersonal relationships.
- COB4:** To interpret emotional patterns and challenges within the workplace.
- COB5:** To design an emotional intelligence-based action plan for professional effectiveness.

MODULE I BASICS OF EMOTIONAL INTELLIGENCE L:6 T:0 P:0

Understanding emotions and intelligence; Importance of emotional awareness in daily life; Overview of Emotional Intelligence models (Ability, Trait, Mixed); Types of Intelligence – Intelligence Quotient (IQ) Emotional Quotient (EQ) Social Quotient (SQ) Adversity Quotient (AQ), Differences between Emotional Intelligence (EQ) and Intelligence Quotient (IQ); Brain and emotions – introduction to limbic system and amygdala; Significance of Emotional Intelligence for business success and personal development.

MODULE II SELF-AWARENESS AND EMOTIONAL MANAGEMENT L:6 T:0 P:0

Recognizing personal emotions; Strategies for managing stress, anger, and anxiety; Emotional self-regulation and confidence building; Role of mindfulness and self-discipline in emotional well-being; Exercises to strengthen emotional control.

MODULE III SOCIAL SKILLS AND RELATIONSHIP BUILDING L:6 T:0 P:0

Empathy and social awareness; Emotional expression and active listening; Conflict resolution and interpersonal trust; EI in family, classroom, and workplace settings; Teamwork and inclusive behavior; Fun at workplace and its role in building positive relationships; Impact of fun on motivation and productivity.

MODULE IV EMOTIONAL INTELLIGENCE IN WORKPLACE

L:6 T:0 P:0

Understanding workplace emotions; Emotional triggers and resilience; Stress management techniques at work; EI in leadership and team functioning; Emotional adaptability in professional scenarios.

MODULE V TOOLS FOR WORKPLACE EMOTIONAL INTELLIGENCE

L:6 T:0 P:0

EI tools for managing relationships at work; Handling difficult conversations; EI in problem-solving and decision-making; Building empathy and workplace trust; Creating a professional emotional growth plan.

L – 30; T – 0; P – 0; Total Hours:30

TEXT BOOKS:

1. Purushothaman, R. (2024). Emotional intelligence: Mastering personal and professional growth in the digital era. Penguin Business.
2. Thavaraj, H. S., & Ramkumar, D. (2024). Emotional intelligence. Vijay Nicole Imprints.
3. Jain, P. (2023). Emotional intelligence and soft skills (1st ed.). Taxmann Publications.

REFERENCES:

1. Verma, N. (2023). Emotional intelligence and organizational behaviour (1st ed.). McGraw Hill Education India.
2. Singh, D. (2022). Emotional intelligence at work (3rd ed.). SAGE Publications India Pvt. Ltd.
3. Goleman, D. (2021). Emotional intelligence: Why it can matter more than IQ. Bloomsbury Publishing India.
4. Kumar, R. (2021). Emotional intelligence for managers (2nd ed.). Sage Publications India.
5. Goleman, D. (2021). Working with emotional intelligence. Bloomsbury Publishing India.
6. Chattopadhyay, A. (2018). What's your emotional IQ? Pustak Mahal.
7. Sharma, N. (2018). Emotional intelligence: Managing emotions to win in life. Pearson Education India.

COURSE OUTCOMES:

On successful completion of this course students are able to;

- CO1:** Describe the principles and models of Emotional Intelligence and their significance.
- CO2:** Utilize emotional self-awareness and apply regulation strategies effectively.
- CO3:** Demonstrate empathy and interpersonal communication in social settings.
- CO4:** Analyze emotional behaviour in workplace situations and suggest suitable strategies.
- CO5:** Create a personal Emotional Intelligence action plan for professional growth.

Board of Studies (BoS):

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Academic Council:

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

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

SDG 3: Good Health and Well-being

The course enables learners to regulate emotions, manage stress, and build healthy relationships. It fosters lifelong emotional skills contributing to personal well-being and emotionally intelligent communities.

B.Com.	Honours / Honours with Research	Regulations 2025			
COEX 163	MIND MANAGEMENT	L	T	P	C
SDG: 3		2	0	0	2

COURSE OBJECTIVES:

This course aims to enable the learners,

- COB1:** To explore the nature, functioning, and potential of the human mind.
- COB2:** To develop mental discipline, focus, and clarity through reflective techniques.
- COB3:** To equip students with tools for emotional intelligence and stress regulation.
- COB4:** To promote the integration of mindfulness in personal and academic life.
- COB5:** To enhance well-being and interpersonal effectiveness through mental training.

MODULE I Understanding the Mind L:6 T:0 P:0

Nature of mind – Conscious, subconscious, and unconscious mind – Thought patterns – Neuroplasticity – Mind-body connection – Mind and mental health – Indian and Western views on mind.

MODULE II Attention, Concentration, and Mental Focus L:6 T:0 P:0

Mechanism of attention – Role of concentration – Distractions and mind wandering – Mental fatigue – Techniques to improve focus – Trataka, breath awareness – Focus and performance.

MODULE III Emotional Intelligence and Self-regulation L:6 T:0 P:0

Understanding emotions – Emotional hijacking – Daniel Goleman's EI model – Mindfulness and self-awareness – Managing anger, anxiety, and fear – Journaling and reflective practices.

MODULE IV Mindfulness and Meditation L:6 T:0 P:0

Foundations of mindfulness – Meditation techniques (Anapanasati, body scan, mantra) – Benefits of regular practice – Stress and anxiety reduction – Neuroscience of meditation – Mindful academic and work life.

MODULE V Mind Management for Life and Leadership
L:6**T:0****P:0**

Cognitive reframing – Growth mindset – Resilience and grit – Mental models and decision-making – Power of intentions – Mindfulness in leadership – Spiritual dimensions of mind management.

L – 30; T – 0; P – 0; Total Hours:30

TEXT BOOKS:

1. Goleman, D. (2021). Emotional intelligence: Why it can matter more than IQ (25th anniversary ed.). Bantam Books.
2. Chatterjee, D. (2017). Timeless leadership: 18 leadership sutras from the Bhagavad Gita. Wiley India.

REFERENCES:

1. Tolle, E. (2021). The power of now: A guide to spiritual enlightenment (New ed.). New World Library.
2. Kabat-Zinn, J. (2013). Full catastrophe living: Using the wisdom of your body and mind to face stress, pain, and illness (Rev. ed.). Bantam Books.
3. Bhate, N. (2015). Mind management: Tricks and techniques. Sakal Publications.
4. Dalai Lama, & Cutler, H. C. (2009). The art of happiness: A handbook for living. Riverhead Books.
5. Swami Sukhabodhananda. (2013). Mind management & Raja Yoga. Prasanna Trust.
6. Harvard Health Publishing. (2022). Mindfulness research and practice. Harvard Medical School.

COURSE OUTCOMES:

On successful completion of this course students are able to;

- CO1:** Understand the dimensions and functioning of the mind.
- CO2:** Apply concentration techniques for academic and personal focus.
- CO3:** Develop emotional intelligence for improved relationships and performance.
- CO4:** Practice mindfulness and meditation for mental clarity and wellness.
- CO5:** Integrate mind management techniques in personal and professional life.

Board of Studies (BoS):

21st BOS of the Department of
Commerce held on 01.07.2025

Academic Council:

24th AC held on 26th August 2025

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

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

SDG 3: Good Health and Well-being

This course fosters mental well-being and self-regulation among learners, promoting healthier lifestyles and emotional stability.