



**PSGR  
Krishnammal College for Women**



**DEPARTMENT OF B.COM (PROFESSIONAL ACCOUNTING)**

**CHOICE BASED CREDIT SYSTEM (CBCS) &  
LEARNING OUTCOME BASED CURRICULAR FRAMEWORK (LOCF)**

**BACHELOR OF COMMERCE WITH PROFESSIONAL ACCOUNTING**

**2025-2028 BATCH**

**I & II – SEMESTER**



### **PROGRAMME LEARNING OUTCOMES (PLO's)**

After Completion of the programme, the student will be able to

- PLO1:** Acquire quality professional education to turn into outstanding business professional/career women/entrepreneur and a responsible citizen.
- PLO2:** fulfill the compliance requirements of business organizations in a professional way.
- PLO3:** develop communication skills, interpersonal and soft skills, to enable them to interact in a more constructive manner.
- PLO4:** apply critical thinking, cognitive skills and logical decision making as business professionals.
- PLO5:** develop an attitude to be a lifelong learner both personally and professionally to succeed in sustainable business environment.

### **PROGRAMME SPECIFIC OUTCOME (PSO's)**

Students at the time of graduation will be able to

- PSO1:** gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication and computer.
- PSO2:** acquire practical knowledge to take up the task of accounting professionals.
- PSO3:** serve as a launch pad for professional programmes like CA, CMA and ACS.
- PSO4:** demonstrate progressive learning of various financial issues related to individuals and businessmen to setting up their own business start-up.
- PSO5:** do their higher education and can build their career as business professionals.



Semester	Part	Course Code	Title of Course	Course Type	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks			Credits
									C A	ES E	Total	
II	I	TAM2502A/ HIN2502A/ FRE2502A	Tamil Paper II / Hindi Paper II / French Paper II	L	4	58	2	3	25	75	100	3
	II	ENG2502A	English Paper II	E	4	58	2	3	25	75	100	3
	III	PC25C04	Financial Accounting	CC	5	73	2	3	25	75	100	4
	III	PC24C05	Business Economics	CC	5	73	2	3	25	75	100	4
	III	PC24C06	Marketing	CC	4	58	2	3	25	75	100	3
	III	TH24A15	Quantitative Aptitude– Statistics	GE	6	88	2	3	25	75	100	5
	IV	NM25UHR	Universal Human Values and Human Rights	AEC	2	30	-	-	100	-	100	2
	IV	*NME25B2 NME25A2	Basic Tamil II / Advanced Tamil II	AEC	SS				100	-	100	Gr.
I-II	VI	NM25GAW	General Awareness	AECC	SS	-	-	-	100	-	100	Gr
I to II	VI	COM25SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I to V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

**L- Language E – English, SS – Self study, CC – Core Courses, CA – Continuous Assessment, GE – Generic Elective, ESE–End Semester Examination, AEC – Ability Enhancement Course, AECC – Ability Enhancement Compulsory Courses, ACC – Additional Credit Course**

#### Examination System

One test for continuous assessment will be conducted on pre-determined dates i.e., commencing on the 50th day from the date of reopening. The Model exam will be conducted after completing 85th working days. Marks for ESE and CA with reference to the maximum for the courses will be as follows

#### CA Question Paper Pattern and distribution of marks UGLanguage and English

Section A 5 x 1 (No choice) : 5 Marks  
 Section B 4 x 5 (4 out of 6) : 20 Marks (250 words)  
 Section C 2 x 10 (2 out of 3) : 20 Marks (500 words)

**Total : 45**

#### **CA Question Paper Pattern and distribution of marks for core and allied – UG**

#### **CA Question from each unit comprising of**

Two question with a weightage of 1 Marks : 6 x 1 = 6  
 One question with a weightage of 3 Marks (Internal Choice at the same CLO level) : 3x3=9

One question with a weightage of 10 Marks (Internal Choice at the same CLO level) :3 x10 =30

**Total : 45 Marks**

**End Semester Examination – Question Paper Pattern and Distribution of Marks**

**Language and English – UG**

Section A 10 x 1 (10 out of 12) : 10 Marks  
Section B 5 x 5 (5 out of 7) : 25 Marks (250 words)  
Section C 4 x 10 (4 out of 6) : 40 Marks (600 - 700 words)

**Total : 75 Marks**

**End Semester Examination – Question Paper Pattern and Distribution of Marks UG - Core and Allied courses:**

**ESE Question Paper Pattern: 5 x 15 = 75 Marks**

Question from each unit comprising of

Four question with a weightage of 1 Marks : 20 x1=20

One question with a weightage of 3 Marks (Internal Choice at the same CLO level): 5x 3 =15

One question with a weightage of 8 Marks (Internal Choice at the same CLO level): 5 x 8= 40

**Total : 75 Marks**

**ESE Question Paper Pattern :(for Accounts Paper) 5 x 15 = 75 Marks**

Question from each unit comprising of

Four question with a weightage of 1 Marks : 20 x1 = 20

One question with a weightage of 3 Marks : 5 x 3 = 15

One question with a weightage of 8 Marks (Internal Choice at the same CLO level): 5 x 8 = 40

**Total : 75 Marks**

**Continuous Internal Assessment Pattern Theory**

CIA Test : 5 marks (conducted for 45 marks after 50 days)

Model Exam : 7 marks (Conducted for 75 marks after 85 days (Each Unit 15 Marks))

Seminar/Assignment/Quiz : 5 marks

Class Participation : 5 marks

Attendance : 3 marks

Total : 25 Mark

**Part IV**

**Women Studies**

Quiz : 50 marks

Assignment : 25marks

Project / Case study : 25marks

**Total : 100 Marks**

**Attendance component**

91-100% attendance : 3 Marks

81-90% attendance : 2 Marks

75-80% attendance : 1 Marks

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC25C01	PRINCIPLES OF ACCOUNTING	THEORY	73	2	-	4

### Preamble

To give an insight into the basics of Accounting Concepts, Principles, standards and to develop an expertise in handling the accounts of specialized business and institutions through appropriate accounting techniques and policies

### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO 1	Define the concepts, conventions and accounting standards	K1
CLO2	Understand accounting statement using basic concepts	K2
CLO3	Apply the procedures of recording transactions and preparation of Reports	K3
CLO4	Articulate the accounting concepts to interpret the performance of a firm	K4

### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	M	M	S	S
CLO3	S	S	M	M	M
CLO4	S	S	S	M	M

S-Strong, M- Medium

## PRINCIPLES OF ACCOUNTING – PC25C01 – 73 HRS

### UNIT I

(16 hrs)

Meaning and scope of accounting - Accounting concepts, \*Principles and Conventions - Kautilya's Arthashastra – Concepts of finance, revenue, taxation, record-keeping Comparison of traditional and modern accounting objectives..-Capital and Revenue items - Accounting Standards - Concepts and Objectives - Indian Accounting Standards - Concepts and Objectives - Books of Accounts, Preparation of trial balance and final accounts of sole proprietor- \*Rectification of Errors.

### UNIT II

(14 hrs)

Bank Reconciliation Statement – \*Causes for difference between cash book and pass book – Method of preparation of BRS Inventories :\* Cost of Inventory, Net realizable value, Basis and technique of inventory valuation and record keeping

**UNIT III****(15 hrs)**

\*Depreciation accounting – meaning – characteristics – factors affecting depreciation – methods of valuation- straight line method, written down value method, annuity method, sinking fund method, insurance policy method, depletion method, revaluation method.

**UNIT IV****15 (hrs)**

Bills of exchange and promissory notes- \*Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment; Accommodation bills. Accounts from Incomplete records: Incomplete books of Accounts- types of single entry system- Ascertainment of profit by capital comparison and its methods- Preparation of statement of affairs and determination of profit derivation of income from cash book- Analysis of sales and purchase ledger.

**UNIT V****(13 hrs)**

Financial Statements of Not-for-Profit Organizations- \*Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

**(80%Problem and 20%Theory )**

**Text Book**

S.No	Title	Author	Publisher	Year & Edition
1.	Principles of Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	2020, 19 <sup>th</sup> Edn

**Reference Book**

S.No	Title	Author	Publisher	Year & Edition
1	Financial Accounting	T.S .Reddy and A.Murthy	Margham Publications	Reprint 2020
2	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publications	2019, 6 <sup>th</sup> Edn

**Skill Components**

- Preparation of financial statements using trial balance of any sole proprietor unit.
- Study of financial statement of concerns which includes accounting policies and present a summary
- Visit any manufacturing concern and study the methods of depreciation provided analyze its reflection in balance sheet.
- Collect the brochure of non-profit organization and understand the structure and analyze the preparation of financial statement.

**Course Designers**

1. Dr.L.Prabha
2. Dr.G.Lakshmi

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC25C02	BUSINESS LAW	THEORY	73	2	-	4

### Preamble

To develop an understanding of significant provisions of select business laws and acquire the ability to address basic application-oriented issues

### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO 1	Understand consequences of applicability of various laws on business.	K1
CLO2	Identify the fundamental legal principles behind contractual agreements	K2
CLO3	Analyse legal and ethical issues when making business decisions	K3
CLO4	Acquire problem solving techniques and to be able to present coherent, concise legal argument	K4

### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	M	S
CLO2	S	S	M	M	M
CLO3	S	S	M	M	S
CL04	S	S	M	M	S

S-Strong, M- Medium

## BUSINESS LAW – PC25C02 - 73 Hrs

### UNIT I

( 16 hrs)

\*Indian Contract Act 1872- an overview of section 1 – 75 covering the general nature of Contract – Consideration - other essential elements of a valid contract - performance of contract - breach of contract - Contract of Indemnity and Guarantee - contingent and quasi contract

### UNIT II

(12 Hrs)

The Sale of Goods Act 1930- \*formation of the contract of sale - conditions and warranties - transfer of ownership and delivery of goods - unpaid seller and his rights

### UNIT – III

(16 Hrs)

The Indian Partnership Act of 1932- \*general nature of partnership -Traditional Indian values of trust, loyalty, and Dharma in partnerships- rights and duties of partners - reconstitution of firms - registration and resolution of a firm

### UNIT – IV

(14 Hrs)

The Limited Liability Partnership Act 2008- introduction – covering nature and scope - \*essential features - characteristics of LLP - incorporation and differences with other forms of organization registration and resolution of a firm

#### UNIT – V

(15 Hrs)

The Companies Act 2013- Introduction to Companies Act - \*Features of Companies – Corporate veil theory. Introduction to Industry 4.0 - Need – Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0- Skills required for Industry 4.0- Advancements in Industry 4.0 – Impact of Industry 4.0 on Society, Business, Government and People - Introduction to 5.0.

<b>Text Books</b>				
<b>S.No</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp; Year of Publication</b>
1.	Mercantile law	P.P.S. Gogna	S. Chand & CO.	6 <sup>th</sup> Revised Edin Reprint 2020
2.	Elements of Company Law	N.D.Kapoor	Sultan Chand & Sons (P) Ltd.	Reprint 2020
3.	Higher Education for Industry 4.0 and Transformation to Education 5.0	P.Kaliraj, T.Devi	Bharathiar Univerisity	2020
<b>Reference Books</b>				
<b>S.No</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp; Year of Publication</b>
1.	Elements of Mercantile Law	N.D.Kapoor	Sultan Chand and Sons	37 <sup>th</sup> Revised Edition 2015
2.	Principles of Business Law	S.N.Maheshwari K.Maheshwari	Himalayan Publishing House	2 <sup>nd</sup> Edition 2015
<b>Pedagogy</b>				
Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Discussion				

#### **Skill development**

- Planning and Composing business messages and the various types of agreements are framed by the students as specimen of a company.
- The sender of a personal or business communication message encodes and transmits it through one or more media to the receiver, who decodes it and responds by providing feedback
- Problem solving strategy is taught through activities.
- Model business is set with the legal components.

#### **Course Designers**

1. Dr.L.Prabha
2. Dr.S.Nithya

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>PC25C03</b>	<b>BUSINESS COMMUNICATION AND ETHICS</b>	<b>THEORY</b>	<b>58</b>	<b>2</b>	<b>-</b>	<b>3</b>

### **Preamble**

To give insight in improving the skills among students to enable them become a critical listener and to speak confidently interpersonally as well as in large groups and to write in clear, concise, persuasive and audience centered manner.

### **Course Learning Outcomes**

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
<b>CLO 1</b>	Understand the elements of communication and planning and composing of business messages.	<b>K1</b>
<b>CLO2</b>	Acquire knowledge about group dynamics, inter personalskills and communication in business environment	<b>K2</b>
<b>CLO3</b>	Cognize environmental issues, business ethics and documentation relating to communication and business.	<b>K3</b>
<b>CLO4</b>	Apply the impact of various kinds of communication within an organization, ethical practices in business environment.	<b>K4</b>

### **Mapping with Programme Learning Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	S	S	M	S	S
<b>CLO2</b>	S	S	S	L	M
<b>CLO3</b>	S	M	L	M	S
<b>CL04</b>	S	M	L	M	M

**S-Strong, M- Medium, L- Low**

## **BUSINESS COMMUNICATION AND ETHICS - PC25C03 - 58 Hrs**

### **UNIT I**

**( 12 hrs)**

Elements of Communication –\*Forms of Communication: Formal and Informal, Interdepartmental, Verbal and non-verbal\*, Active listening and critical thinking – Public speaking - Presentation skills including conducting meeting, press conference and business letters and reports. Planning and Composing Business messages - \*Communication channels\*Communication ethics .

### **UNIT II**

**(12 hrs)**

Groups' dynamics, handling group conflicts\*, consensus building; influencing and persuasion skills ;Negotiating and bargaining - Emotional intelligence - Emotional Quotient -Soft skills – personality traits.

**UNIT III ( 12 hrs)**

Communication in Business Environment - Business Meetings - Notice, Agenda, Minutes, Chairperson's speech - Press releases – Corporate announcements by stock exchanges -Reporting of proceedings of a meeting. Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews.

**UNIT IV ( 12 hrs)**

Introduction to Business Ethics- The nature, purpose of ethics and morals for organizational interests- Ethics and Conflicts of Interests \*Ethical and Social Implications of business policies and decisions- Corporate Social Responsibility- Ethical issues in Corporate Governance.

**UNIT V ( 10 hrs)**

Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality Ethics in Marketing and Consumer Protection –Ethics in Accounting and Finance – Importance, issues and common problems.

<b>Text Books</b>				
<b>S.No</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp;Year of Publication</b>
1.	Law ethics and communication for CA IPC	CA Munish Bhandari	Best Word Publications Private limited	2015 & 14 <sup>h</sup> Edn
<b>Reference Books</b>				
<b>S.No</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp;Year of Publication</b>
1.	Business Law ethics and Communication	M P Vijaya Kumar	Snow white publications	2016 & 10 <sup>th</sup> Edn
2	Law Ethics and communication	G sekar	CA Sunny Jain	2016 & 9 <sup>th</sup> Edn
3	Essentials of Business Communication	Rajendra Pal Korahill	Sultan Chnad & Sons	2011 & 13 <sup>th</sup> Edn

**Course Designers**

1. Dr.M.Yasodha
2. Mrs.F. Deena Magdaline

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>PC25C04</b>	<b>FINANCIAL ACCOUNTING</b>	<b>THEORY</b>	<b>73</b>	<b>2</b>	<b>-</b>	<b>4</b>

**Preamble**

- To develop an understanding of the basic concepts of the partnership accounts and acquire the ability to infer interpretations as per standards.

**Course Learning Outcomes**

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
<b>CLO1</b>	understand the principles and procedures	<b>K1</b>
<b>CLO2</b>	gain proficiency in recording transactions in a trading environment	<b>K2</b>
<b>CLO3</b>	evaluate intricate aspects while demonstrating expertise in accounting practices	<b>K3</b>
<b>CLO4</b>	analyze complex scenarios and apply advanced techniques to draw interpretations	<b>K3</b>
<b>CLO5</b>	justify accounting techniques by ensuring accurate financial reporting in accordance with relevant standards.	<b>K4</b>

**Mapping with Programme Learning Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	M	S	M	M	M
<b>CLO2</b>	S	S	M	M	S
<b>CLO3</b>	S	S	M	S	S
<b>CLO4</b>	S	S	M	S	S
<b>CLO5</b>	S	S	M	S	S

**S-Strong; M-Medium**

## FINANCIAL ACCOUNTING – PC25C04- 73 HRS

### Unit I

(15 Hrs)

Fundamentals of partnership- Definition of partnership, partnership deed, interest on capital, interest on drawings, profit and loss appropriation account, capital accounts of partner- fixed capital and fluctuating capital, Final accounts of partnership. -Indigenous ways of forming partnership based on Kinship clan or community ties.

### Unit II

(14 Hrs)

Admission of partner- Calculation of new profit sharing ratio, sacrificing ratio, valuation of goodwill, adjustment for goodwill, revaluation of assets, adjustment of capital, comprehensive problems in admission.

### Unit III

(14 Hrs)

Retirement of partner- Gaining ratio, treatment of goodwill, adjustment of capital after retirement, comprehensive problems in retirement.

### Unit IV

(15 Hrs)

Death of partner- Items requiring special treatment, Ascertainment of deceased partner's share of profit, mode of payment to deceased partner and comprehensive problems.

### Unit V

(15 Hrs)

Dissolution of a firm – Insolvency of a partner or partners (Garner Vs Murray) - Piecemeal Distribution.

**Distribution of Marks: Theory – 20%, Problem – 80%**

#### Text Book

S.No	Authors	Title	Publishers	Year and Edition
1.	S.P.Jain and K.L.Narang	Financial Accounting	Kalyani Publishers	Reprint 2020 & 11 <sup>th</sup> edn.
2.	T.S. Reddy and A.Murthy	Financial Accounting	Margham Publications	Reprint 2021 & 11 <sup>th</sup> edn.

#### Books for Reference

S.No	Authors	Title	Publishers	Year and Edition
1.	M.P.Gupta and B.M.Agarwal	Grewal's Accountancy	S.Chand	Reprint 2020 & 4 <sup>th</sup> Revised edn,
2.	M.A.Arulanandam and K.S.Raman	Advanced Accountancy	Himalaya Publishing House	Reprint 2020 ,& 6 <sup>th</sup> Revised edn

#### Skill Development

1	Collection of partnership agreements and draft dummy partnership deed with imaginary information.
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2	Create different partnership scenarios (e.g., admission of a new partner, withdrawal of an existing partner) and analyze the financial impact on the partnership's financial statements.
3	Preparation of final accounts of partnership with imaginary figures.
4	Prepare piecemeal distribution statement with imaginary figures.

#### Course Designers

1. Dr. L. Prabha.
2. Dr. G. Lakshmi.

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC24C05	BUSINESS ECONOMICS	THEORY	73	2	-	4

#### Preamble

- To evolve comprehensive exploration of business economics covering a wide array of economic concepts and theories, from market dynamics to global economic phenomena.

#### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	understand the core economic principles.	K1
CLO2	interpret various tools and techniques for production and cost dynamics.	K2
CLO3	illustrate the concept of various economic theories	K3
CLO4	analyze and critically evaluate the different market structures.	K4
CLO5	explore the intricacies of financial and international economics	K4

#### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	S	S
CLO2	S	S	M	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S
CLO5	S	S	S	S	S

S-Strong; M-Medium

## **BUSINESS ECONOMICS – PC24C05- 73 HRS**

### **Unit I**

**(14 Hrs)**

Introduction to Business Economics: Meaning and scope of Business Economics– Basic Problems of an Economy and Role of Price Mechanism - Theory of Demand and Supply: Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity. Theory of consumer’s behavior – Indifference curve approach. Meaning and determinants of supply, Law of supply and Elasticity of supply – Market Equilibrium and Social Efficiency. Overview of economic thought in Kautilya’s Arthashastra- Concepts of wealth (artha), prosperity (dhana), and ethics (dharma).

### **Unit II**

**(15 Hrs)**

Theory of Production and cost: Meaning and Factors of production, Short run and Long run – Law of Production–The Law of Variable Proportions and Law of Returns to Scale, Producer’s equilibrium - Concepts of costs - Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs. Ancient Indian models of production and self-sufficient economies (*grama swarajya*). Traditional techniques and their relevance in sustainable production.

### **Unit III**

**(14 Hrs)**

Price Determination in Different Markets: Market Structures: Perfect competition, Monopoly and Monopolistic competition. Using Game Theory to study Oligopoly - Price determination in these markets. Price-Output Determination under different Market Forms. Business Cycles – Meaning – Phases – Features - Causes behind these Cycles. -Trade practices and market regulation in Kautilya’s Arthashastra.

### **Unit IV**

**(15 Hrs)**

Determination of National Income: Macro Economic Aggregates and Measurement of National Income - Determination of National Income: Keynes’ Two Sector basic model, Three Sectors and Four Sectors Models. Public Finance – Fiscal Functions: An Overview, Centre and State Finance – Market Failure/ Government intervention to correct market failure – Process of budget making: Sources of Revenue, Expenditure Management and Management of Public Debt – Fiscal Policy.

### **Unit V**

**(15 Hrs)**

Money Market: Concept of Money Demand - Important theories of Demand for Money - Concept of Money Supply, Cryptocurrency and other new terminology - Monetary Policy. International Trade: Theories of International Trade including theories of intra-industry trade by Krugman – Trade Policy – The instruments of Trade Policy – Trade Negotiations – Exchange Rates and its economic effects. International Capital Movements: Foreign Direct Investment. Indian Economy (Before 1950 – Chanakya and Nand Vansh, OECD Paper (1950 – 1991).

**Text Book**

S.No	Authors	Title	Publishers	Year and Edition
1.	CA. G. Sekar	Business Economics	Commercial Law Publishers (India) Pvt. Ltd.	2023 & 1 <sup>st</sup> edn

**Reference Books**

S.No	Authors	Title	Publishers	Year and Edition
1.	Ahuja H.L	Managerial Economics	S Chand and Company Limited	2020 & 9 <sup>th</sup> edn
2.	K. Rajagopalachari	Business Economics	Atlantic Publishers and Distributors Pvt. Ltd.	2020 ,&1 <sup>st</sup> edn

**Skill Development**

1	Prepare personal and family budget for one/six/ twelve month on imaginary figures.
2	Study the supply and demand theory of a product as your choice
3	Group Discussions on India's trade policies and trade agreements
4	Compiling a comprehensive report on the global landscape of crypto currency adoption and its associated trends across various countries.

**Course Designers**

1. Dr. L.Prabha.
2. Dr.M.Yasodha.