PSGR Krishnammal College for Women

BACHELOR OF COMMERCE

PROGRAMME CODE: CM

CHOICE BASED CREDIT SYSTEM (CBCS) &

LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK (LOCF)

SCHEME OF EXAMINATION & SYLLABUS

(w.e.f 2026-27 onwards)

REGULATIONS 2026

Department of Commerce

Vision

To provide inclusive commerce education that fosters academic excellence, ethical values, innovation, research orientation and social responsibility, empowering learners to contribute to equitable, sustainable and nationally relevant development.

Mission

• To deliver accessible, affordable and high-quality commerce education through learner-centric, experiential and research-informed teaching practices.

• To develop strong domain knowledge, analytical ability, digital competence, leadership skills and entrepreneurial capabilities for professional excellence and lifelong learning.

• To inculcate integrity, social commitment and environmental consciousness in personal and professional life.

• To empower learners from diverse socio-economic backgrounds to contribute meaningfully to inclusive and sustainable societal progress.

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Bachelor of Commerce

Programme Objectives, Outcomes and Mapping

Programme Educational Objectives (PEOs)

(Expected career and professional achievements of graduates within three to five years of completing the programme)

PEO1: Graduates will build successful careers or pursue higher education in commerce, management, and related fields by applying strong conceptual knowledge, analytical ability, and professional competencies developed through inclusive and quality education.

PEO2: Graduates will demonstrate ethical values, integrity, and social responsibility in professional and personal life while contributing to equitable, inclusive, and sustainable development of society.

PEO3: Graduates will engage in lifelong learning, research orientation, and continuous professional development to adapt to evolving business environments, technological changes, and global economic challenges.

PEO4: Graduates will exhibit leadership, teamwork, digital competence, and entrepreneurial mindset to create innovative solutions, generate employment opportunities, and contribute to organizational and community development.

PEO5: Graduates will uphold environmental consciousness, civic responsibility, and respect for diversity and dignity, enabling them to contribute meaningfully to socially responsible and sustainable economic progress.

Programme Learning Outcomes (PLOs)

(Specific abilities, knowledge, and skills that graduates are expected to demonstrate upon Graduation)

PLO1: Apply fundamental concepts, principles and frameworks of accounting, finance, marketing, economics and business management in diverse organizational and economic contexts.

PLO2: Analyze financial statements, business data and economic information to interpret organizational performance and support informed decision-making

PLO3: Evaluate business problems and develop appropriate solutions using critical thinking, quantitative reasoning and contemporary business tools.

PLO4: Conduct basic research by identifying problems, collecting and interpreting relevant data, and presenting evidence-based findings in commerce-related contexts.

PLO5: Communicate business information, analytical insights and professional ideas effectively in written, oral and digital formats for academic and professional purposes.

PLO6: Utilize appropriate digital tools, financial technologies and information resources to support business analysis, documentation and professional tasks.

PLO7: Collaborate effectively in teams to complete business tasks, projects and community-based initiatives demonstrating cooperation and shared responsibility.

PLO8: Demonstrate ethical reasoning and professional responsibility while evaluating business practices, regulatory requirements and societal expectations.

PLO9: Reflect on personal learning experiences, professional goals and societal needs to improve decision-making and responsible citizenship.

PLO10: Demonstrate leadership initiative and entrepreneurial thinking in identifying opportunities for business innovation and sustainable organizational development.

PLO11: Engage in independent and continuous learning to adapt to evolving business environments, professional demands and knowledge advancements.

PLO12: Exhibit respect for diversity and apply socially responsible perspectives in business decisions that promote inclusive and sustainable development.

Programme Specific Outcomes (PSOs)

(Expected knowledge, skills, and competencies that graduates will acquire by the end of the programme)

PSO1: Prepare and interpret financial and corporate accounting records using appropriate accounting standards and reporting practices for business decision-making.

PSO2: Apply managerial and financial analysis techniques to evaluate organizational performance and support strategic business decisions.

PSO3: Interpret and apply business and corporate legal provisions relevant to organizational governance, compliance and taxation practices.

PSO4: Utilize statistical tools, financial technologies and data analytics platforms to analyze business data and support digital financial operations.

PSO5: Design and evaluate business strategies and entrepreneurial initiatives by integrating marketing, human resource management and venture development concepts.

SCHEME OF EXAMINATION – B.Com

Sem	Part	Course Code	Course Title	Course Type	Hours/ Week	Credits	Examination			
							Duration in Hours	Maximum Marks		
								CA	ESE	TOTAL
I	I	TAM2601A	Tamil Paper I	AEC	4	3	3	25	75	100
		HIN2601A	Hindi Paper I							
		FRE2601A	French Paper I							
	II	ENG2601A	English Paper I	AEC	4	3	3	25	75	100
	III	CM26C01	Core I : Principles of Accounting	DSC	5	3	3	25	75	100
		CM26C02	Core II –Modern Marketing	DSC	5	3	3	25	75	100
		CM26C03	Core III – Business Management and Ethics	DSC	5	3	3	25	75	100
		ES26A01	Generic Elective I : Indian Economic Development (OR)	MDC	5	4	3	25	75	100
		ES26A02	Generic Elective I : International Marketing (OR)							
		HI26A01	Generic Elective I: Fundamentals of Political Science (OR)							
		EG26A01	Generic Elective I: English Through Classics I							
	IV	NME26B1	Basic Tamil I	AEC	2	2	-	100*		100
		NME26A1	Advanced Tamil I							
		NME26ES	Introduction to Entrepreneurship	VAC						
I - II	VI	NM26GAW	General Awareness	VAC	SS	-	-	-	-	-
I - II		COM26SER	Community Services 30 Hours		-	-	-	-	-	-
I - V		26BONL1 26BONL2 26BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-
Semester I Total					**30**	**21**				**700**
II	I	TAM2602A	Tamil Paper II	AEC	4	3	3	25	75	100
		HIN2602A	Hindi Paper II							
		FRE2602A	French Paper II							
	II	ENG2602A	English Paper II	AEC	4	3	3	25	75	100
	III	CM26C04	Core IV : Financial Accounting	DSC	5	3	3	25	75	100
		CM26C05	Core V – Human Resource Management	DSC	5	3	3	25	75	100
		CM26C06	Core VI – Business Law	DSC	5	3	3	25	75	100

		ES26A03	Generic Elective II : Economic Analysis (OR)	**MDC**	5	4	3	25	75	100
		ES26A04	Generic Elective II : Managerial Economics (OR)							
		ES26A05	Generic Elective II : Money and Banking (OR)							
		HI26A02	Generic Elective II: Indian Constitution (OR)							
		EG26A02	Generic Elective II: English Through Classics -II							
	IV	NME26B2	Basic Tamil II	**AEC**	2[€]	Gr.		100*	-	100 [£]
		NME26A2	Advanced Tamil II							
		NM26UHR	Universal Human Values and Human Rights	**VAC**	2	2	-	100*	-	100
I - II	VI	NM26GAW	General Awareness	**VAC**	SS	Gr.	-	100*		100 [£]
I - II		COM26SER	Community Services 30 Hours	**VAC**	-	St.	-	-	-	-
I - V		26BONL1 26BONL2 26BONL3	Online Course I Online Course II Online Course III	**ACC**	-	-	-	-	-	-
Semester II Total					**30**	**21**				**700**
III	I	TAM2603A	Tamil Paper III	**AEC**	4	3	3	25	75	100
		HIN2603A	Hindi Paper III							
		FRE2603A	French Paper III							
	II	ENG2603A	English Paper III	**AEC**	4	3	3	25	75	100
	III	CM26C07	Core VII –Corporate Accounting I	**DSC**	6	4	3	25	75	100
		CM26C08	Core VIII– Company Law	**DSC**	6	4	3	25	75	100
		CM26CP1	Core Practical I : Statistical Package	**DSC**	2	1	3	25	75	100
		TH26A07	Generic Elective III : Mathematics for Commerce (OR)	**MDC**	5	4	3	25	75	100
		EG26A03	Generic Elective III : Writing for the Media (OR)							
		HI26A03	Generic Elective III : Indian Geography							
	IV	NM26DRM	Disaster Risk Reduction and Management	SEC	3	3	**-**	**100***	**-**	**100**
		NM26HAW	Health and Wellness[€]	VAC		1	-	**100***	-	**100**

I - V	VI	26BONL1 26BONL2 26BONL3	Online Course I Online Course II Online Course III	**ACC**	-	-	-	-	-	-
Semester III Total					**30**	**23**				**800**
IV	I	TAM2604A	Tamil Paper IV	**AEC**	4	3	3	25	75	100
		HIN2604A	Hindi Paper IV							
		FRE2604A	French Paper IV							
	II	ENG2604A	English Paper IV	**AEC**	4	3	3	25	75	100
	III	CM26C09	Core IX –Corporate Accounting II	**DSC**	7	5	3	25	75	100
		CM26C10	Core X – Business Finance	**DSC**	5	4	3	25	75	100
		TH26A16	Generic Elective IV : Statistics for Commerce (OR)	**MDC**	5	4	3	25	75	100
		EG26A04	Generic Elective IV : English for Competitive Examinations (OR)							
		HI26A04	Generic Elective IV : Indian Culture and Heritage							
	IV	CM26SECE	Marketing and Business Analytics	**SEC**	3	3	**-**	100*	-	100
		NM26EII	Entrepreneurship and Innovation (IgniteX)	**VAC**	2	2	-	100*	-	100
		NM26EVS	Environmental Studies		SS	Gr.	-	100*	-	100 £
	V	26COACT	Co-Curricular Activities		-	1	-	100*	-	100
I - V	VI	26BONL1 26BONL2 26BONL3	Online Course I Online Course II Online Course III	**ACC**	-	-	-	-	-	-
Semester IV Total					**30**	**25**				**800**
V	III	CM26C11	Core X I-Management Accounting	**DSC**	5	4	3	25	75	100
		CM26C12	Core XII-Direct Taxation	**DSC**	6	4	3	25	75	100
		CM26C13	Core XIII-Financial Technologies	**DSC**	5	4	3	25	75	100
		CM26E01	Elective I : Financial Markets and Services (OR)	**DSE**	5	5	3	25	75	100
		CM26E02	Elective I : Banking Theory Law and Practice (OR)							
		CM26E03	Elective I : Performance Management							
		CM26PROJ	Project and Viva-voce	**DSE**	4	4	-	25	75	100
		CM26AC1	Advance Learner Course I : Customer	**ACC**	SS	5^	3	25	75	100^

			Relationship Management (OR)							
		CM26AC2	Advance Learner Course I : International Business							
	IV	CM26SEP1	Data Analytics and Visualisation with Tableau – Practical I	**SEC**	3	3	-	100*	-	100
		NM26CS1	Cyber Security I	**VAC**	2	Gr.	-	100*	-	100 £
		CM26INST	Field work/ Institutional Training (21 Days)		-	2	-	100*	-	100
	VI	CM26COM	Comprehensive Examination	**DSC**	-	Gr.	-	100*	-	100 £
I - V	VI	26BONL1 26BONL2 26BONL3	Online Course I Online Course II Online Course III	**ACC**	-	Cr. ^ /St.	-	-	-	-
Semester V Total					**30**	**26**				**700**
VI	III	CM26C14	Core XIV–Cost Accounting	**DSC**	6	4	3	25	75	100
		CM26C15	Core XV–Auditing	**DSC**	5	4	3	25	75	100
		CM26C16	Core XVI- Business Taxation	**DSC**	6	4	3	25	75	100
		CM26C17	Core XVII-New Venture Creation	**DSC**	5	4	3	25	75	100
		CM26E04	Elective II: Investment Banking Operations (OR)	**DSE**	5	5	3	25	75	100
		CM26E05	Elective II : Digital Marketing (OR**)**							
		CM26E06	Elective II : e-Commerce							
	IV	CM26SEP2	Python for Accounting – Practical - II	**SEC**	3	3	-	100*	-	100
	III	CM26AC3	Advance Learner Course II : Executive Business Communication **(OR)**	**ACC**	SS	5^	3	25	75	100^
		CM26AC4	Advance Learner Course II : Service Marketing							
Semester VI Total					**30**	**24**				**600**
I - VI	**Total**					**140 + Additional Credits**				**4300 + Marks for Additional Credit Courses**

Hours of Instructions is inclusive of lectures, seminars, presentations, case-studies, etc

Course Code	Course Title	Hours			Credits
		Total	Lecture	Examination	
CM26C01	**Core I: Principles of Accounting**	**75**	**70**	**5**	**3**

Preamble

Introduces a strong foundation in accounting by covering principles, preparation of accounts, and application of accounting standards in various business situations.

Prerequisite

Basic knowledge of business transactions and arithmetic is essential.

Course Learning Outcomes (CLOs)

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

CLO No	Course Learning Outcome	Bloom's Level
CLO1	Define fundamental accounting concepts, conventions, and basic terminology used in financial accounting.	K1
CLO2	Explain the accounting cycle, accounting standards, and the preparation of basic financial statements.	K2
CLO3	Apply accounting procedures to record transactions, prepare journals, ledgers, trial balance, bank reconciliation statements, and depreciation calculations.	K3
CLO4	Analyze accounting records to identify and rectify errors, interpret incomplete records, and examine financial information.	K4
CLO5	Evaluate accounting treatments related to joint venture, royalties, insurance claims, provisions, and contingent liabilities using appropriate accounting principles and standards.	K5
CLO6	Prepare complete financial statements and related accounting reports from different accounting situations using appropriate accounting methods.	K6
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create		

Unit-wise CLO Mapping

Unit	Coverage	Mapped CLOs
Unit I	Basic Accounting Concepts, Journal, Ledger, Trial Balance, Accounting Standards, Final Accounts	CLO1, CLO2, CLO3, CLO4,CLO5,CLO6
Unit II	Errors, Rectification, Suspense Account, Bank Reconciliation, Bills of Exchange	CLO1, CLO2, CLO3, CLO4,CLO5,CLO6
Unit III	Incomplete Records, Statement of Affairs, Conversion Method, Joint Venture	CLO1, CLO2, CLO3, CLO4,CLO5,CLO6
Unit IV	Royalty Accounts, Insurance Claims, Provisions and Contingencies	CLO1, CLO2, CLO3, CLO4,CLO5,CLO6

Unit V	Depreciation Methods and Accounting Treatment	CLO1, CLO2, CLO3, CLO4,CLO5,CLO6

Alignment of CLO with PLO

3 = High, 2 = Medium, 1 = Low, – = Not Applicable

CLO \ PLO	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PLO 11	PLO 12
CLO 1	3	2	1	1	1	1	1	1	1	1	1	1
CLO 2	3	2	2	1	1	1	1	1	1	1	1	1
CLO 3	3	2	2	2	2	2	1	1	1	1	1	1
CLO 4	2	3	3	2	2	2	1	1	2	1	1	1
CLO 5	2	2	3	1	1	2	1	2	1	1	1	2
CLO 6	3	3	2	1	1	1	1	1	1	1	1	2

Core I - PRINCIPLES OF ACCOUNTING (CM26C01) (70 Hrs)

Unit I **(14 Hrs)**

Basic Accounting: Concepts and Conventions -Journal, Ledger Accounts– Subsidiary Books — Trial Balance – Disclosure of Company Accounting Policies (AS 1) - Revenue Recognition (AS 9)– Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

Unit II **(14 Hrs)**

Rectification of Errors: Classification of Errors - Rectification of Errors – Preparation of Suspense Account. Bank Reconciliation Statement - Need and Preparation. **Average Due Date:** Meaning – Determination of due Date-Basis for Calculation of Interest- Interest on Drawings of partners. **Bills of Exchange:** Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate (trade bills only).

Unit III **(14 Hrs)**

Single Entry System and Double Entry System: Accounting from Incomplete Records – Single Entry System - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. **Joint Venture:** Meaning - Features – Accounting for Joint Venture (AS-27).

Unit IV **(14 Hrs)**

Royalty: Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment - Provisions - Contingent Liabilities, and Contingent Assets (AS 29). **Insurance Claims**: Calculation of Claim Amount-Average clause (Loss of Stock only).

Unit V **(14 Hrs)**

Depreciation: Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method – Annuity Method – Revaluation Method (AS 6).

*** Course Alignment with SDGs: 16**

*** 80 % Problems 20 % Theory**

Text Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2024, 23rd Edn.
2.	Reddy TS & A Murthy	Financial Accounting	Margham Publications	Reprint 2021, 7th Edn.

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	R L Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand& Sons.	2021, 15th Edn.
2.	M C Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S.Chand & sons	2021, 19th Edn.

Related Online References

- **https://www.coursera.org/learn/wharton-accounting**
- **https://web.ung.edu/media/university-press/Principles-of-Financial-Accounting.pdf?t=1542408454385**

Skill Components

- Review and assess a company's accounting policies and identify compliance with AS 1 (Disclosure of Accounting Policies) and AS 9 (Revenue Recognition).
- Identify and classify accounting errors and implement appropriate methods for their rectification.
- Apply the Single-Entry System to business situations and evaluate the limitations of incomplete records.
- Analyze insurance claims with special emphasis on calculating the claim amount under the average clause, and apply it to loss of stock situations.
- Apply various methods of depreciation to different business scenarios and understand the financial impact of each method

Pedagogy

The course will be delivered using a combination of traditional and learner-centered teaching methods, including:

- Lecture - Chalk and Talk
- PowerPoint presentations
- E-content and digital learning resources
- Numerical problem-solving exercises
- Group discussions
- Assignments
- Quizzes
- Peer learning activities
- Student seminars

Course Designers & Teaching–Learning Strategies

Course Code & Title	**CM26C01, Core I: Principles of Accounting**
Course Designers	Dr. L.Nithya, Dr.T.Ambika
Teaching–Learning Strategies	Participatory Learning : 25 %
	Experiential Learning : 16 %
	Problem-based Learning : 59 %

Course Code	Course Title	Hours			Credits
		Total	Lecture	Examination	
CM26C02	**Core II : Modern marketing**	**75**	**70**	**5**	**3**

Preamble

Introduces the fundamentals of marketing, consumer behaviour, product and pricing strategies, and modern approaches, enabling students to understand and apply marketing practices in a dynamic business environment.

Prerequisite

Basic understanding of marketing principles and consumer behaviour.

Course Learning Outcomes (CLOs)

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

CLO No	Course Learning Outcome	Bloom's Level
CLO1	Define key marketing concepts, market classifications, and fundamental marketing functions used in business organizations.	K1
CLO2	Explain consumer behaviour, market segmentation, and the components of the marketing mix.	K2
CLO3	Apply marketing principles to product planning, pricing decisions, branding, and promotional strategies in business contexts.	K3
CLO4	Analyse consumer buying behaviour, product life cycle stages, and distribution channels to interpret marketing decisions.	K4
CLO5	Evaluate the effectiveness of promotional tools, advertising strategies, and emerging marketing approaches in modern business environments.	K5
CLO6	Develop basic marketing strategies integrating digital marketing tools, AI applications, and contemporary marketing approaches.	K6
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create		

Unit-wise CLO Mapping

Unit	Coverage	Mapped CLOs
Unit I	Marketing concepts, classification of markets, marketing functions, standardization, grading, niche marketing	CLO1, CLO2, CLO3, CLO4,CLO5,CLO6
Unit II	Consumer behaviour, buying motives, buyer characteristics, market segmentation	CLO1, CLO2, CLO3, CLO4,CLO5,CLO6
Unit III	Product mix, product life cycle, pricing strategies, branding, packaging	CLO1, CLO2, CLO3, CLO4,CLO5,CLO6
Unit IV	Promotion mix, advertising, sales promotion, distribution channels	CLO1, CLO2, CLO3, CLO4,CLO5,CLO6
Unit V	E-marketing, AI in marketing, Industry 4.0 & 5.0, emerging marketing approaches	CLO1, CLO2, CLO3, CLO4,CLO5,CLO6

Alignment of CLO with PLO

3 = High, 2 = Medium, 1 = Low, – = Not Applicable

CLO \ PLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO 10	PLO 11	PLO 12
CLO1	3	2	1	1	1	1	1	1	1	1	1	1
CLO2	3	1	2	3	1	2	1	2	1	1	2	2
CLO3	3	2	2	2	1	1	1	1	1	1	1	1
CLO4	3	2	2	2	1	2	1	2	2	1	2	1
CLO5	3	1	2	2	2	2	2	1	2	2	2	2
CLO6	3	2	3	1	2	2	1	1	2	1	2	1

Core II - Modern Marketing (CM26C02) (70 Hrs)

Unit I (14 Hrs)

Introduction to Marketing: Meaning and Definition of Markets & Marketing -Classification of markets, Objectives, Difference between Selling and marketing –Approaches in Modern Marketing – Evolution. **Concept of Marketing** –Marketing system–Functions - Buying, Assembling and Selling – Transportation – Storage and Warehouses - Standardization and Grading- AGMARK-BIS/ISI –Marketing Finance - Niche Marketing.

Unit II (14 Hrs)

Consumer Behaviour: Consumer Buying Decisions - Characteristics of buyer - Buying Motive - Consumer Rights and Protection. **Market Segmentation** – Meaning – Definition – Benefits – Criteria for Segmentation – Types of Segmentation. Ethics in Marketing - Social Responsibility in Marketing.

Unit III (14 Hrs)

Product Mix: Product Planning – Classification of Products – Product Policies – Factors influencing the product mix – Product Life cycle – Management of Product life cycle – Development of new products. **Price Mix**: Pricing Objectives -Factors affecting Pricing Decision-Procedure for price determination – Kinds of Pricing. Branding - Labelling– Packaging. # Case study

Unit IV (14Hrs)

Promotion Mix: Sales Promotion – Objectives–Factors influencing sales promotion – Kinds – Advertising – Difference between Advertising and Sales Promotion-Objectives–Functions – Advantages – Limitations –Types of Advertising – Kinds of Media –Advertisement Copy.
Physical Distribution Mix: Middlemen in Distribution – Wholesalers - Retailers - Functions –Kinds–Importance.

Unit V **(14 Hrs)**

New Approaches in Marketing: E- Marketing- M- Marketing – E-Tailing - Social Media Marketing - Multi Level Marketing - Neuro-marketing - Green marketing - Referral marketing-Planogram. **Artificial Intelligence in Marketing**: Need – Role of AI in Marketing Strategies – Benefits – Challenges. **Industry 4.0:** Introduction - Technologies of Industry 4.0 – Skills required for Industry 4.0 – Advancements in Industry 4.0 – Impact of Industry on Society, Business, Government and People Introduction to 5.0.

Note: # Case study for Internals only.

*** Course Alignment with SDGs: 4, 9**

Text Books

S. No	**Authors**	**Title**	**Publishers**	**Year and Edition**
1.	Pillai. R S & Bhagavathy B	Modern marketing (Principles and Practices)	Sultan Chand & Sons	2022, 4th Edn.
2.	C.B. Gupta	Principles of Marketing	Sultan Chand & Sons	2025, 6th Edn.
3.	Suma Godwin, R. Margaret Selvi & A. Amali Vinupriyadharshini	Principles of Marketing	Magestic Technology Solutions Pvt Ltd	2024, 1st Edn.
4.	P. Kaliraj & T. Devi	Higher Education for Industry 4.0 and Transformation to Education 5.0	Excel Books Private Limited	2023, 2nd Edn.

Reference Books

S. No	**Authors**	**Title**	**Publishers**	**Year and Edition**
1.	Dr. N. Rajan Nair & Sanjith R. Nair	Marketing	Sultan Chand & Sons	2020, 7th Edn.
2	Sontakkai.CN	Principles of Marketing	Kalyani publishers,	2022, 7th Edn.
3.	Philip Kotler & Gary Armstrong	Principles of Marketing	Pearson Education Ltd	2026, 20th Edn.

Related Online References

- https://www.aha.io/roadmapping/guide/marketing/introduction
- https://www.investopedia.com/terms/m/marketsegmentation.asp

Skill Components

- Apply the concepts of standardization and grading to analyze their practices in the food industry.
- Select a product of your choice and explain its various stages in the product life cycle, along with its market positioning.
- Examine a popular e-commerce website and provide an overview of the products and services it offers.
- Identify and discuss the ethical practices and green initiatives adopted in the packaging and labelling of a product.
- Create an effective advertisement copy for a chosen product.

Pedagogy

The course will be delivered using a combination of traditional and learner-centered teaching methods, including:

- Lecture - Chalk and Talk
- PowerPoint presentations
- E-content and digital learning resources
- Numerical problem-solving exercises
- Group discussions
- Assignments
- Quizzes
- Peer learning activities
- Student seminars

Course Designers & Teaching–Learning Strategies

Course Code & Title	**CM26C02, Core II: Modern Marketing**
Course Designers	Dr.S.Sujatha, Dr.C.Gomathy
Teaching–Learning Strategies	Participatory Learning : 36 %
	Experiential Learning : 28 %
	Problem-based Learning : 36 %

Course Code	**Course Title**	**Hours**			**Credits**
		Total	**Lecture**	**Examination**	

CM26C03	**Core III – Business Management and Ethics**	**75**	**70**	**5**	**3**

Preamble

Introduces fundamental management concepts and functions in organizations. Explains planning, organizing, staffing, directing, and controlling. Highlights ethics and social responsibility in business practices.

Prerequisite

Basic Knowledge on Business Management

Course Learning Outcomes (CLOs)

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

CLO No	Course Learning Outcome	Bloom's Level
CLO1	Identify the fundamental concepts and principles of management including the basic roles and responsibilities.	K1
CLO2	Understand the management functions viz., planning, organizing, staffing, directing, controlling etc.	K2
CLO3	Interpret the management process and decision making in management functions	K3
CLO4	Analyze the theories and practical applications of management concepts	K4
CLO5	Evaluate the performance of Leaders, Employees and social responsibility initiatives in Business organisation	K5
CLO6	Design policies for planning, staffing, and ethical practices to be followed in business organisation for sustainable business practices.	K6
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create		

Unit-wise CLO Mapping

Unit	Coverage	Mapped CLOs
Unit I	Concepts of Management, Functions, Managerial Skills, Evolution of Management Thoughts, Principles of Management	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit II	Planning, Decision Making, Management by objectives, Management by exception, Organization Structure and Process	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6

Unit III	Departmentalization, Staffing, Recruitment, Training, Performance Appraisal, Work from Home	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit IV	Motivation Theories, Leadership Styles, Supervision, Directing and Coordination	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6
Unit V	Controlling Process, Indian Knowledge System, Ethical Practices in Business and Social Responsibility	CLO1, CLO2, CLO3, CLO4, CLO5, CLO6

Alignment of CLO with PLO

3 = High, 2 = Medium, 1 = Low, – = Not Applicable

CLO \ PLO	**PLO1**	**PLO2**	**PLO3**	**PLO4**	**PLO5**	**PLO6**	**PLO7**	**PLO8**	**PLO9**	**PLO 10**	**PLO 11**	**PLO 12**
CLO1	3	3	3	2	2	1	2	2	1	2	1	1
CLO2	3	3	2	2	1	1	1	1	1	2	1	1
CLO3	3	3	2	2	2	2	2	2	2	2	1	1
CLO4	2	3	3	2	2	1	2	2	2	2	1	1
CLO5	2	2	3	2	1	1	2	2	3	2	1	1
CLO6	1	1	1	2	1	1	2	3	2	3	1	3

Core III - Business Management and Ethics (CM26C03) (70Hrs)

Unit I **(14hrs)**

Management: Definition – Nature – Importance - Scope – Functions – Managerial Skills – Levels of Management – Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities –Evolution of Management Thoughts - Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo -Management as a Science, Art, Profession-Management and Administration. Principles of Management.

Unit II **(14hrs)**

Planning: Meaning – Nature- Scope and Functions - Elements of Planning- Planning Process - Tools and Techniques of Planning – Types. **Decision Making:** Meaning – Characteristics – Types -Steps in Decision Making – Role of MIS for Decision Making. Management by

Objectives (MBO) – Management by Exception (MBE). **Organization**: Definition-Nature and Importance – Scope and Characteristics - Process of Organization- Organization Structure- Organization Chart- Organization Manuals- Types of Organization

Unit III **(14hrs)**

Departmentalization: Span of Management– Authority – Responsibility**. Staffing:** Introduction - Concept of Staffing- Staffing Process. Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview. **Training:** Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360-degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

Unit IV **(14hrs)**

Motivation: Meaning – Significance of Motivation – Theories of Motivation – Special Motivational Techniques – Job enlargement and Job enrichment –Features of a sound motivational system. **Leadership**: Meaning-Importance-Functions of Leadership-Leadership Styles-Qualities of a Good Leader-Theories and Approaches to Leadership. Successful Women Leaders – Challenges faced by women in workforce - Supervision. **Directing and Coordination - Directing** -Functions – Principles of Directing – Importance of Directing - Coordination**:** Meaning – Techniques. # Case study

Unit V **(14hrs)**

Control: Meaning - Importance- Characteristics - Stages in the Control Process -Requisites of Effective Control and Controlling Techniques. Introduction to Ethics and Indian Knowledge System (IKS) – Ethical Governance in Indian Epics: Ramayana and Mahabharata –Ancient Indian Wisdom for Management. **Ethics:** Meaning, Importance, Nature and Structure of ethics management - Ethics in Business – Factors affecting ethical practices in business- Social Responsibility of business Relevance.

Note: # Case study for Internals only.

*** Course Alignment with SDGs: 4 and 9**

Text Books

S.No.	Authors	Title	Publisher	Year & Edition
1	RK Sharma & Shasi K Gupta	Principles of Management	Kalyani Publishers	2022 reprint, 13th Edn.

Reference Books

S.No.	Authors	Title	Publisher	Year & Edition
1	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2020 reprint, 8th Edn.
2	PC Tripathi & PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2019, 9th Edn.
3	Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	2019 16th Edn.
4	Oliver Laasch	Principles of Business & Management: Practicing Ethics, Responsibility, Sustainability	SAGE Publications	2024, 3rd Edn.
5	Christian U. Becker	Business Ethics	Routledge	2024, 2nd Edn.

Related Online References

- https://www.mygreatlearning.com/academy/learn-for-free/courses/business-ethics-and-corporate-responsibility
- https://www.icsi.edu/media/webmodules/publications/BMEC_Final_11.7.2014.pdf

Skill component

- Preparation of different types of organisation charts.
- Assessing the performance of employee using 360-degree appraisal
- Demonstrate different leadership styles through role play.
- Study the ethical practices followed in the organization.
- Select any one company and prepare SWOT analysis.
- Prepare a report of CSR activities followed in an organisation

Pedagogy

The course will be delivered using a combination of traditional and learner-centered teaching methods, including:

- Lecture - Chalk and Talk
- PowerPoint presentations
- E-content and digital learning resources

- Group discussions
- Assignments
- Quizzes
- Peer learning activities
- Student seminars

Course Designers & Teaching–Learning Strategies

Course Code & Title	CM26C03 – Business Management and Ethics
Course Designers	Dr. D. Vijayalakshmi and Dr. G. Indrani
Teaching–Learning Strategies	Participatory Learning: 60 %
	Experiential Learning: 30 %
	Problem-based Learning: 10 %