



SOURASHTRA COLLEGE, MADURAI – 625004

(An Autonomous Institution Re-accredited with 'A' grade by NAAC)

ECONOMICS – SYLLABUS

(Under CBCS based on OBE)

(For the students admitted from the academic year 2025 – 2026 onwards)

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ABOUT THE DEPARTMENT

The Department of Economics has been functioning since the inception of this college. The only Department in this college, which has the privilege to impart knowledge to the various disciplines like B.B.A., B. Com., and B. Com (Corporate Secretaryship). The Department has been sanctioned with four teaching faculty members.

The Department was headed by Dr. A. Singarayar who did his Ph. D in Finance. He served up to 1998 in this college. He was followed by Dr. T.S. Mohan Chandralal who headed the Department up to 2002 and he was awarded an ICSSR fellowship for his doctoral work.

After his retirement Dr. A. Mustafa successfully headed the Department who published more than 10 books at U.G. and P.G. levels published by reputed publishers of India.

He was followed by Dr. S. Thiagarajan. He has been awarded with UGC minor research project and major research project by ICSSR. He was a resource person for 3 UGC Academic Colleges namely Madurai Kamaraj University, Madurai, Bharathidasan University, Trichy, and Bharadhiar University, Coimbatore. He has delivered more than 50 lectures in the Orientation Programmes arranged by the above universities. He has also visited Japan and U.S.A. to present his Research papers in the International Conferences.

At present, Capt. Dr. K.R. Srinivasan is the Head of the Department and Principal of our college. He is more energetic, enthusiastic and honest. He has M.A. (Hons) a special degree and also completed M.B.A., and he has done M.Phil., in Economics and Management Studies. He has cleared SLET in 1998. Under his guidance, our college has seen notable advancements in curriculum enhancement, Research initiative and Community engagement. His unwavering passion for education and strategic vision contribute significantly to the overall growth and development of our institution. All faculty members are qualified with doctorate degree.

Dr. S. Lakshmanamoorthy is the Associate Professor of the Department. He has been rendering valuable service for the development of this institution.

Dr. K. Gnanaguru, Assistant Professor is also an efficient teacher in the Department. She has presented and published various papers in many conferences and seminars. She has organised value added course and certificate course for benefit of students community.

Dr. S. Athinarayanan, Assistant Professor is also an efficient teacher in the Department. He has presented and published various papers in many conferences and seminars. He has organised and handled certificate course and remedial classes to the students.



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VISION

Department of Economics aims to enable the students to learn and understand economic behaviour of business firms and also to equip the students to face various competitive examinations to get employment opportunities.

MISSION

The Department executes its aim through teaching, learning and evaluation methods and also aimed to inculcate social skills and moral values to attain overall citizenship quality.

DISTRIBUTION OF CREDITS (UG PROGRAMME)

PART	SEMESTER	COURSES	HOURS	CREDITS
III	I – IV	ELECTIVE – ECONOMICS 2 PAPERS FOR B.B.A. 2 PAPERS FOR B.COM. 2 PAPERS FOR B.COM (CS)	4 FOR EACH PAPER	3 FOR EACH PAPER
III	I – IV	SEC– ECONOMICS 2 PAPERS FOR B.B.A. 2 PAPERS FOR B.COM. 2 PAPERS FOR B.COM (CS)	2 FOR EACH PAPER	2 FOR EACH PAPER



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COURSE STRUCTURE – SEMESTER – I

S. No	Course Code	Part	Course Title	Hours / Week	Exam (Hrs.)	CA	SE	Total	Credits
1.	25UBNA11	III	Elective/Allied: Business Economics	4	3	25	75	100	3
2.	25UBNFC1	IV	Foundation Course: Managerial Communication	2	3	25	75	100	2
3.	25UCEA11	III	Elective/Allied: Business Economics	4	3	25	75	100	3
4.	25UCEFC1	IV	Foundation Course: Business Communication	2	3	25	75	100	2
5	25UCPA11	III	Elective/Allied: Entrepreneurship Development	4	3	25	75	100	3
6.	25UCPFC1	IV	Foundation Course: Fundamental Concepts of Accounting and Commerce	2	3	25	75	100	2

SEMESTER – II

S. No	Course Code	Part	Course Title	Hours / Week	Exam (Hrs.)	CA	SE	Tot	Credits
1.	25UBNA21	III	Elective/Allied: International Business	4	3	25	75	100	3
2.	25UBNS21	IV	SEC: DS: Business Etiquette and Corporate Grooming	2	3	25	75	100	2
3.	25UCEA21	III	Elective/Allied: International Trade	4	3	25	75	100	3
4.	25UCES21	IV	SEC: DS: Computer Fundamentals & Office Automation	2	3	25	75	100	2
5	25UCPA21	III	Elective/Allied: Banking theory Law and Practice	4	3	25	75	100	3
6.	25UCPS21	IV	SEC: DS: Fundamentals of Auditing	2	3	25	75	100	2

Passed in the BoS Meeting held on 27/02/2025

Signature of the Chairman



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S. No	Course Code	Part	Course Title	Hours / Week	Exam (Hrs.)	CA	SE	Total	Credits
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2.	25UBNFC1	IV	Foundation Course: Managerial Communication	2	3	25	75	100	2
3.	25UCEA11	III	Elective/Allied: Business Economics	4	3	25	75	100	3
4.	25UCEFC1	IV	Foundation Course: Business Communication	2	3	25	75	100	2
5	25UCPA11	III	Elective/Allied: Entrepreneurship Development	4	3	25	75	100	3
6.	25UCPFC1	IV	Foundation Course: Fundamental Concepts of Accounting and Commerce	2	3	25	75	100	2

CA – Class Assessment (Internal)

SE – Summative Examination

T – Theory

P – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UBNA11	BUSINESS ECONOMICS	ELECTIVE/ ALLIED	4	-	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability		Skill Oriented			✓	Entrepreneurship			✓
	National	✓	Local	✓	Regional	✓	Global			
Curriculum Enrichment	Professional Ethics	✓	Gender	✓	Environment and Sustainability		Human Values		Other Values	

COURSE DESCRIPTION:

This course helps to provide basic knowledge of Managerial Economics and its application in various business practices.

COURSE OBJECTIVES:

To make the students

- understand the approaches to economic analysis
- know the various determinants of demand
- gain knowledge about the concept and features of consumer behaviour
- learn the laws of variable proportions
- understand the objectives and importance of pricing policy

COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	explain the positive and negative approaches in economic analysis	Upto K3
CO 2	understood the factors of demand forecasting	Upto K3
CO 3	know the assumptions and significance of indifference curve	Upto K3
CO 4	outline the internal and external economies of scale	Upto K3
CO 5	relate and apply the various methods of pricing	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING

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BUSINESS ECONOMICS

UNIT – I: INTRODUCTION TO ECONOMICS

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics –Positive and Normative Economics –Definition – Scope and Importance of Business Economics – Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency– Business Cycle:– Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation

UNIT – II: DEMAND & SUPPLY FUNCTIONS

Meaning of Demand – Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting – Factors Governing Demand Forecasting – Methods of Demand Forecasting, Law of Supply and Determinants

UNIT – III: CONSUMER BEHAVIOUR

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility– Cardinal and Ordinal concepts of Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods – Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

UNIT – IV: THEORY OF PRODUCTION

Concept of Production – Production Functions: Linear and Non – Linear Homogeneous Production Functions – Law of Variable Proportion – Laws of Returns to Scale – Difference between Laws of variable proportion and returns to scale–Economies of Scale– Internal and External Economies – Internal and External Diseconomies – Producer's equilibrium

UNIT – V: MARKET STRUCTURE

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, —Kinked Demand Curve



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TEXT BOOKS:

1. H.L. Ahuja, *Business Economics–Micro & Macro* –Sultan Chand & Sons, New Delhi
2. C.M. Chaudhary, *Business Economics*– RBSA Publishers –Jaipur–03.
3. Aryamala.T, *Business Economics*, Vijay Nocole, Chennai.
4. T.P. Jain, *Business Economics*, Global Publication Pvt. Ltd, Chennai.
5. D.M. Mithani, *Business Economics*, Himalaya Publishing House, Mumbai

REFERENCE BOOKS:

1. S. Shankaran, *Business Economics* – Margham Publications, Chennai.
2. P.L. Mehta, *Managerial Economics* – Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, *Economics for Business*, Thomas Nelson Australia
4. Ramsingh and Vinaykumar, *Business Economics*, Thakur Publication Pvt. Ltd, Chennai.
5. Saluram and Priyanka Jindal, *Business Economics*, CA Foundation Study material, Chennai.

DIGITAL TOOLS:

https://youtube.com/channel/UC69_P77nf5-rKrjcpVEsqQ

<https://www.icsi.edu/>

<https://www.yourarticlelibrary.com/marketing/pricing/product-pricing>



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UBNFC1	MANAGERIAL COMMUNICATION	FOUNDATION COURSE	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented		✓	Entrepreneurship			
	National	✓	Local		Regional	✓	Global		
Curriculum Enrichment	Professional Ethics	✓	Gender	✓	Environment and Sustainability	✓	Human Values		Other Values

COURSE DESCRIPTION:

This course helps to provide the fundamental knowledge of Business Economics and its features which enhances the business skills of the students.

COURSE OBJECTIVES:

- To impart knowledge about basic etiquettes in professional conduct
- To make the students know the various determinants of demand
- To provide understanding about the workplace courtesy and ethical issues
- To provide understanding about the workplace courtesy and ethical issues
- To familiarize students about significance of cultural sensitivity and the relative business attire
- To stress on the importance of attire

COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the types and principles of effective communication	Upto K3
CO 2	understand communication process and its barriers	Upto K3
CO 3	develop business letters in different scenarios	Upto K3
CO 4	use managerial writing for business communication	Upto K3
CO 5	identify usage of modern communication tools & its significance for managers	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING

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MANAGERIAL COMMUNICATION

UNIT – I:

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Communication etiquette

UNIT – II:

Business Letter – Layout– Kinds of Business Letters: application, offer, acceptance/ acknowledgement and promotion letters. Business Development Letters–Enquiry, replies, Order, Sales, circulars, Grievances

UNIT – III:

Interviews – Direct, telephonic & Virtual interviews–Group Discussion – Presentation skills– body language

UNIT – IV:

Communication through Reports –Agenda – Minutes of Meeting – Resume Writing

UNIT – V:

Modern Forms of Communication: pod casts, Email, virtual meetings – Websites and their use in Business – social media – Professional Networking sites

TEXT BOOKS:

1. Krishan Mohan & Meena Banerji, *Developing Communication Skills*, Macmillan India Ltd, 2008
2. Mallika Nawal – *Business Communication* – CENGAGE
3. Mallika Nawal – *Business Communication* – CENGAGE
4. Michael Brown, *Making Presentation Happen*, Allen & Unwin, Australia, 2008
5. Sundar K.A, *Business Communication* Vijay Nicole imprints Pvt. Ltd., Chennai.

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1. Rajendra Paul & JS Kovalahalli, *Essentials of Business Communication*, Sultan Chand & Sons, New Delhi, 2017
2. Dr. C.B. Gupta, *Basic Business Communication*, Sultan Chand & Sons, New Delhi, 2017
3. RC Sharma & Krishan Mohan, *Business Correspondence and Report Writing*, Mc GrawHill, India Pvt. Ltd., New Delhi, 2006
4. Kevin Galaagher, *Skills Development for Business and Management Students*, Oxford University Press, Delhi, 2010
5. R C Bhatia, *Business Communication*, Ane Books Pvt. Ltd., Delhi, 2015

DIGITAL TOOLS:

- https://www.managementstudyguide.com/business_communication.html
- <https://www.scu.edu/mobi/business-courses/starting-a-business/session-8-communication-tools/>
- <https://www.oercommons.org/curated-collections/469>
- <https://studiousguy.com/business-communication/>
- <https://open.umn.edu/opentextbooks/textbooks/8>



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25UCEA11	BUSINESS ECONOMICS	ELECTIVE/ ALLIED	4	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability		Skill Oriented		✓	Entrepreneurship		✓
	National	✓	Local	✓	Regional	✓	Global	
Curriculum Enrichment	Professional Ethics	✓	Gender	✓	Environment and Sustainability		Human Values	Other Values

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To make the students

- understand the approaches to economic analysis
- know the various determinants of demand
- gain knowledge about the concept and features of consumer behaviour
- learn the laws of variable proportions
- enable the students to understand the objectives and importance of pricing policy

COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	explain the positive and Negative approaches in economic analysis	Upto K3
CO 2	understand the factors of demand forecasting	Upto K3
CO 3	know the assumptions and significance of indifference curve	Upto K3
CO 4	outline the internal and external economies of scale	Upto K3
CO 5	relate and apply the various Methods of pricing	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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25UCEFC1	BUSINESS COMMUNICATION	FOUNDATION COURSE	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented		✓	Entrepreneurship			
	National	✓	Local	Regional	✓	Global			
Curriculum Enrichment	Professional Ethics	✓	Gender	✓	Environment and Sustainability	✓	Human Values	Other Values	

COURSE DESCRIPTION:

This Course helps to understand about business letters and how to draft a business letter in various situations

COURSE OBJECTIVES:

To make the students

- understand the framework of banking regulation, role and functions of Central Banks
- learn about the commercial banks
- understand the relationship between a banker and a customer
- study the various accounts, negotiable instruments operated by a banker.
- understand and study the modern technique adopted by the banking sector where operation of accounts is made faster for the benefit of the customer like E-banking, credit card, debit card etc

COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	gain knowledge about the banking regulation and role of RBI	Upto K3
CO 2	knowledge on commercial banks and their activities	Upto K3
CO 3	demonstrate the basic banking operations as a customer	Upto K3
CO 4	know about the various negotiable instruments used by the bankers	Upto K3
CO 5	understand modern banking techniques including Crypto currencies, Block chain and Cloud computing.	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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BUSINESS COMMUNICATION

UNIT – I:

Business Communication – Definition–Methods–Types–Principles of effective Communication –Barriers to Communication – Communication etiquette

UNIT – II:

Business Letter – Importance – Layout– Kinds of Business Letters: application, offer, acceptance/ acknowledgement and promotion letters. Business Development Letters–Enquiry, replies, Order, Sales, circulars, Grievances

UNIT – III:

Interviews– Direct, telephonic & Virtual interviews–Group Discussion – Presentation skills– body language

UNIT – IV:

Communication through Reports –Agenda–Minutes of Meeting –Resume Writing – Abstract

UNIT – V:

Modern Forms of Communication: pod casts, Email, virtual meetings – Websites and their use in Business – social media–Professional Networking sites

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4. Michael Brown, *Making Presentation Happen*, Allen & Unwin, Australia, 2008
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3. RC Sharma& Krishan Mohan, *Business Correspondence and Report Writing*, McGrawHill, India Pvt Ltd., New Delhi, 2006
4. Kevin Galaagher, *Skills Development for Business and Management Students*, Oxford University Press, Delhi, 2010
5. R C Bhatia, *Business Communication*, Ane Books Pvt Ltd., Delhi, 2015

DIGITAL TOOLS:

- https://www.managementstudyguide.com/business_communication.html
- <https://www.scu.edu/mobi/business-courses/starting-a-business/session-8-communication-tools/>
- <https://www.oercommons.org/curated-collections/469>
- <https://studiousguy.com/business-communication/>
- <https://open.umn.edu/opentextbooks/textbooks/8>



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25UCPA11	ENTREPRENEURIAL DEVELOPMENT	ELECTIVE/ ALLIED	4	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability		Skill Oriented			✓	Entrepreneurship			✓
	National	✓	Local	✓	Regional	✓	Global			
Curriculum Enrichment	Professional Ethics		Gender	✓	Environment and Sustainability	✓	Human Values		Other Values	

COURSE DESCRIPTION:

This Course helps to understand about the concept of Entrepreneurship development.

COURSE OBJECTIVES:

- To enable the students to understand the concept of Entrepreneurship development
- To discuss and identify significant changes and trends to create business opportunities
- To analyze the environment for potential business opportunities
- To outline the basic concepts of entrepreneurship
- To teach about the entrepreneurial eco system, exercising the available skills to generate new ideas and making it a viable venture using the available

COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the concept of Entrepreneurship and nurture the entrepreneurial mind set	Upto K3
CO 2	identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.	Upto K3
CO 3	provide conceptual exposure on converting idea to a successful entrepreneurial firm	Upto K3
CO 4	understand the basic application of concepts of entrepreneurship and entrepreneurial eco system, skills to generate new ideas and making it a viable venture using the available support system	Upto K3
CO 5	demonstrate thorough knowledge on entrepreneurial growth	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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ENTREPRENEURIAL DEVELOPMENT

UNIT – I: ENTREPRENEURSHIP

Meaning–Definition of Entrepreneurship & Entrepreneur –Types of Entrepreneurship–Traits of an Entrepreneur–Factors promoting Entrepreneurship–Barriers to Entrepreneurship–Women Entrepreneurship– –Concept of SHGS– Role of Entrepreneurship in Economic Development– Entrepreneurs/Small–Business Owners: Emerging trends: The Internet & E-commerce, Types of entrepreneurs; Corporate Entrepreneurship – Nature, Concepts and Sustainability

UNIT – II: IDEA GENERATION

Creativity, Innovation and Invention – Design thinking concept and stages–Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Patents and IPR for entrepreneurs

UNIT – III: OPPORTUNITY IDENTIFICATION AND EVALUATION

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, technical analysis, and Cost benefit analysis and network analysis– Project formulation –Assessment of project feasibility–Idea Validation techniques

UNIT – IV: VENTURE CREATION

Introduction to various form of business organization (sole proprietorship, partnership, corporations, Limited Liability company), mission, vision and strategy formulation – Social Entrepreneurship– Business model canvas – Preparation of Business Plan (**Practical Orientation**) – Sources of Finance – Venture capital – Venture capital process – Business angles – Commercial banks – Government Grants and Schemes – Dealing with basic and initial problems of setting up of Enterprises.

UNIT – V: EMERGING TRENDS

Ministry of Entrepreneurship and Skill Development – Key initiatives of the government – Make in India–National Start up policy – Startup India – Athmanirbar Barath (Self-reliant India) – Startup space of India – Unicorns (Case study) – EODB –Overview



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TEXT BOOKS:

1. Reddy, *Entrepreneurship*: Text & Cases – Cengage, New Delhi.
2. Kuratko/Rao, *Entrepreneurship*: a south asian perspective.–Cengage, New Delhi.
3. Leach/Melicher, *Entrepreneurial Finance* –Cengage, New Delhi.
4. Khanka.S – *Entrepreneurial Development*, S. Chand & Co. Ltd., New Delhi, 2001.
5. Sangeeta Sharma, *Entrepreneurship Development*, PHI Learning Pvt. Ltd., 2016.

REFERENCE BOOKS:

1. Barringer,B. *Entrepreneurship: Successfully Launching New Ventures*, 3rd Edition, Pearson, 2011.
2. Bessant,J., and Tidd, J., *Innovation and Entrepreneurship*, 2nd Edition, John Wiley & Sons, 2011.
3. Desai,V., *Small Scale Industries and Entrepreneurship*, Himalaya Publishing House, 2011.
4. Donald, F.K., *Entrepreneurship Theory, Process and Practice*, 9th Edition, Cengage Learning, 2014.
5. Hirsch R.D., Peters M. and Shepherd D., *Entrepreneurship*, 6th Edition, Tata Mc Graw–Hill Education Pvt. Ltd., 2006.

DIGITAL TOOLS::

<https://www.msde.gov.in/>
<http://inventors.about.com/od/entrepreneur/>
<http://learnthat.com/tag/entrepreneurship/>
www.managementstudyguide.com
www.quintcareers.com
www.entrepreneur.com
www.makeinindia.com
<https://aatmanirbharbharat.mygov.in>



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCPFC1	FUNDAMENTALS CONCEPTS OF ACCOUNTING AND COMMERCE	FOUNDATION COURSE	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability		Skill Oriented		✓	Entrepreneurship	
	National	✓	Local	Regional		Global	
Curriculum Enrichment	Professional Ethics	✓	Gender	Environment and Sustainability		Human Values	Other Values

COURSE DESCRIPTION:

These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

COURSE OBJECTIVES:

- To provide an overview of accounting concepts
- To create an insight about the commerce and allied areas covered in the programme.

COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand and apply the principles of accounting	Upto K3
CO 2	apply the principles of accounting	Upto K3
CO 3	demonstrate an overview of understanding of commerce and allied fields	Upto K3
CO 4	demonstrate an overview of Accounting	Upto K3
CO 5	understand commerce and allied fields	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING

Passed in the BoS Meeting held on 27/02/2025

Signature of the Chairman



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FUNDAMENTALS CONCEPTS OF ACCOUNTING AND COMMERCE

UNIT – I:

Definition – Systems of Accounting – Functions of Accounting – Basis of Accounting – Classification of Accounts – Golden Rules of Accounting – Examples – Books of Accounts – Manual Vs Software

UNIT – II:

Financial Statements – Meaning and contents – Reporting – Different types of accounting – introductions to corporate accounting – Cost Accounting – Management Accounting

UNIT – III:

Overview of business laws – Company Law – Commercial Law – Industrial law

UNIT – IV:

Communication – meaning – definition – types – process – Barriers to communication

UNIT – V:

Management – definition – types – functions of business management – Skills for an Entrepreneur – qualities of an entrepreneur.

TEXT BOOKS:

1. T.S. Reddy & A. Murthy. *Financial Accounting*, Margham Publications, Chennai.
2. S. Thothadri & S. Nafeesa, *Financial Accounting*, MC Graw Hill Education, New Delhi.
3. M.V. Nagarajan . *Financial Accounting*, vidhya publications.
4. N. Premavathy, *Principles of Management* – Sri Vishnu Publication –Chennai.
5. J. Jayasankar, *Business Management* – Margham Publication –Chennai.
6. *Elements of Mercantile Law* – N.D.Kapoor

REFERENCE BOOKS:

1. S.P. Jain & N.L. Narang S.P. Jain & N.L. Narang, *Financial Accounting*, Kalyani Publishers, New Delhi.
2. M.C. Shukla , T.S Grewal , S.C. Gupta. *Advanced Accounting*. S. Chand & Co. New Delhi.
3. C.B. Gupta, *Management Theory & Practice* – Sultan Chand & Sons – New Delhi.
4. L.M. Prasad, *Principles & Practice of Management* – Sultan Chand & Sons – New Delhi
5. *Human Resource Management* – V S P Rao
6. *Human Resource Management* –Ashwathappa

DIGITAL TOOLS::

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

<http://www.managementstudyguide.com/>



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COURSE STRUCTURE – SEMESTER – II

S. No	Course Code	Part	Course Title	Hours / Week	Exam (Hrs.)	CA	SE	Tot	Credits
1.	25UBNA21	III	Elective/Allied: International Business	4	3	25	75	100	3
2.	25UBNS21	IV	SEC: DS: Business Etiquette and Corporate Grooming	2	3	25	75	100	2
3.	25UCEA21	III	Elective/Allied: International Trade	4	3	25	75	100	3
4.	25UCES21	IV	SEC: DS: Computer Fundamentals & Office Automation	2	3	25	75	100	2
5	25UCPA21	III	Elective/Allied: Banking theory Law and Practice	4	3	25	75	100	3
6.	25UCPS21	IV	SEC: DS: Fundamentals of Auditing	2	3	25	75	100	2

CA – Class Assessment (Internal)

SE – Summative Examination

SEC – Skill Enhancement Course

NME – Non –Major Elective

T – Theory

P – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UBNA21	INTERNATIONAL BUSINESS	ELECTIVE/ ALLIED	4	-	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented		Entrepreneurship	
	National		Local		Regional	
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability	
					Human Values	
					Other Values	✓

COURSE DESCRIPTION:

This course helps to provide the basic knowledge of foreign trade and its management which enlighten the students about the foreign trade practices.

COURSE OBJECTIVES:

1. To familiarize students with basic concepts of International Business
2. To impart knowledge about theories of international trade
3. To make the students know the concepts of foreign exchange market and foreign direct investment
4. To make them understand the global environment
5. To give knowledge on the Contemporary Issues of International Business

COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	discuss the modes of entry to International Business	Upto K3
CO 2	explain International trade theories	Upto K3
CO 3	understand Foreign exchange market and FDI	Upto K3
CO 4	outline the Global Business Environment	Upto K3
CO 5	identify the relevance of international institutions and trading blocs.	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING

Passed in the BoS Meeting held on 27/02/2025

Signature of the Chairman



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INTERNATIONAL BUSINESS

UNIT– I:

Introduction to International Business: Importance, nature and scope of international business
Internationalization process and Approaches – Modes of entry – Multinational Corporations and their involvement in International Business – Advantage and problems of MNCs

UNIT– II:

Introduction of Trade theories – Mercantilism – Absolute Advantage – Comparative Advantage – Heckscher – Ohlin Theory – The New Trade Theory – Porter's Diamond Competitive Advantage Theory

UNIT– III:

Foreign Investments – Pattern, Foreign exchange rates and their impact on trade and investment flows–Functions of Foreign Exchange Market – Foreign Direct Investments – Factors influencing FDI – Modes of FDI entry – Horizontal and Vertical Foreign Direct Investment – Advantages of Host and Home Countries.

UNIT– IV:

Drivers in Globalisation – Globalisation of Markets, production, investments and Technology. World trade in goods and services – Major trends and developments – World trade and protectionism – Tariff and non-tariff barriers

UNIT– V:

Regional Economic Groupings in Practice – Levels of Regional Economic Integration
Regionalism vs. Multilateralism– Important Regional Economic Groupings in the World.
Contemporary Issues in International Business–Institutional support to international business like BREXIT, IMF, World Bank, ILO and WTO.

TEXT BOOKS:

1. Gupta CB, *International Business*, S Chand & Co. Ltd, 2014
2. Bhattacharya, B., *Going International: Response Strategies of the Indian Sector*, Wheeler Publishing, NewDelhi
3. Hill, C.W.L.and Jain,A.K, *International Business: Competing in the Global Marketplace*, 11th Edition, Tata McGraw–Hill Education, 2018.
4. Cherunilam,F., *International Business: Text and Cases*, 5th Edition, PHIL earning, 2010
5. Paul,J., *International Business*, 5th Edition, PHI Learning, 2010

REFERENCE BOOKS:

1. Deresky, H., *International Management: Managing Across Borders and Cultures*, 6th Edition, Pearson, 2011.
2. Griffin, R., *International Business*, 7th Edition, Pears on Education, 2012.
3. Tamer CavusgilS, GaryKnight, John Riesenberger, *International Business The New Realities*, 4th edition, Pearson, 2017
4. Aswathappa K, *International Business*, 7th Edition, McGraw–Hill, 2020
5. Subba Rao P, *International Business*, (Text and Cases), Himalaya Publishing House, 2016

DIGITAL TOOLS:

- <https://online.hbs.edu/blog/post/international-business-examples>
- https://saylordotorg.github.io/text_international-business
- <https://www.imf.org/en/home>



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UBNS21	BUSINESS ETIQUETTE AND CORPORATE GROOMING	SEC DS	2	-	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented		✓	Entrepreneurship		
	National	✓	Local		Regional		Global	✓
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability		Human Values	Other Values

COURSE DESCRIPTION:

This course helps to provide the fundamental knowledge of Economics and its features which enhances the business skills of the students.

COURSE OBJECTIVES:

1. To impart knowledge about basic etiquettes in professional conduct
2. To provide understanding about the workplace courtesy and ethical issues involved
3. To suggestion guide lines in managing rude and impatient clients
4. To familiarize students about significance of cultural and relative business sensitivity.
5. To stress on the importance of attire

COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	gain knowledge about the banking regulation and role of RBI	Upto K3
CO 2	know on commercial banks and their activities	Upto K3
CO 3	demonstrate the basic banking operations as a customer	Upto K3
CO 4	get insights about the various negotiable instruments used by the bankers	Upto K3
CO 5	understand modern banking techniques including Crypto currencies, Block chain and Cloud computing.	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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BUSINESS ETIQUETTE AND CORPORATE GROOMING

UNIT – I:

Introduction to Business Etiquette: Introduction – ABC s of etiquette – meeting and greeting scenarios– principles of exceptional work behaviour – role of good manners in business – professional conduct and personal spacing.

UNIT – II:

Workplace Courtesy and Business Ethics: Work place Courtesy – Practicing common courtesy and manners in a workplace – Etiquette at formal gatherings – Professional qualities expected from an employer's perspective – Hierarchy and Protocol. Ethical issues – preventing sexual harassment– conflict resolution strategies – Choosing appropriate gift in the business environment– real life work place scenarios – company policy for business etiquette

UNIT – III:

Telephone Etiquette, email etiquette and Disability Etiquette Mastering the telephone courtesy, handling rude or impatient clients–internet usage in the workplace, Email etiquette, online chat etiquette guide lines – Basic disability Etiquette practices

UNIT – IV:

Diversity and Cultural Awareness at Workplace Impact of diversity – Cultural Sensitivity–Taboos and Practices – Inter–Cultural Communication

UNIT – V:

Business Attire and Professionalism Business style and Professional image – dress code – guide lines for appropriate business attire – grooming for success.

TEXT BOOKS:

1. *Journal of Computer Mediated Communication* By ICA
2. *Business and Professional Communication* by Sage Journals
3. *Business Etiquette Made Easy: The Essential Guide to Professional Success* by Myka Meier, Sky horse
4. *Emily Post's The Etiquette Advantage in Business :Personal Skills for Professional Success* by Peggy Post and Peter Post, William Morrow
5. Shital Kakkar Mehra – *Business Etiquette: A guide for the Indian Professional* Harper(2012)

REFERENCES BOOKS:

1. *Indian Business Etiquette*, Raghu Palat, JAICO Publishers
2. Nina Kochhar – *At Ease with Etiquette*, B.Jain Publishers, 2011
3. Nimeran Sahukar, Prem P. Bhalla, – *The Book of Etiquette and Manners*, Pustak Mahi Publishers, 2004
4. Sarvesh Gulati (2012), *Corporate Grooming and Etiquette*, Rupa Publications India Pvt. Ltd.
5. *The Essentials of Business Etiquette: How to Greet, Eat, and Tweet Your Way to Success* by Barbara Pachter, McGraw Hill Education

DIGITAL TOOLS:

- <http://osou.ac.in/eresources/DIM-08-BLOCK-3.pdf>
- <https://www.sbu.edu/docs/default-source/life-at-sbu-documents/professional-wardrobe-nbsp-.pdf>
- https://www.tutorialspoint.com/business_etiquette/grooming_etiquettes.htm
- https://wikieducator.org/Business_etiquette_and_grooming



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCEA21	INTERNATIONAL TRADE	ELECTIVE/ ALLIED	4	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented		Entrepreneurship	
	National		Local		Regional	
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability	
					Human Values	
					Other Values	✓

COURSE DESCRIPTION:

This course helps to provide the basic knowledge of foreign trade and its management which enlighten the students about the foreign trade practices.

COURSE OBJECTIVES:

- To enable students familiarize with the basics of International Trade.
- To know the various theories of international trade.
- To impart knowledge about balance of trades and exchange rates
- To gain knowledge about international institutions
- To gain insights on World Trade Organisation

COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand trade theories of international trade	Upto K3
CO 2	know trade policies	Upto K3
CO 3	analyse the structure and significance of balance of payments	Upto K3
CO 4	learn about global trade organisation	Upto K3
CO 5	define the workings of WTO and with special reference to India.	Upto K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLYING

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Signature of the Chairman



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INTERNATIONAL TRADE

UNIT– I:

Introduction to International Trade – Meaning – Definition – Difference between Internal and International Trade – Importance of International Trade in the Global context

UNIT– II:

Theories of International trade: Classical theories – Adam Smith's theory of Absolute Advantage – Ricardo's Comparative cost theory–Modern theories of International Trade– Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox–International trade and economic growth theory– Immiserating growth theory.

UNIT– III:

Balance of Payments – Components of Balance of Payments – Current account, Capital account & Official settlement accounts – Disequilibrium in BOP –Methods of correcting Disequilibrium – Balance of Payment adjustment Theories – Marshall Lerner mechanism.

Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.

UNIT– IV:

International Economic Institutions – International Monetary System–Bretton Woods Conference–IMF–Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF –World Bank and UNCTAD.

UNIT– V:

World Trade Organisation (WTO)–Functions and Objectives– Agricultural Agreements – GATS – TRIPS – TRIMS.

TEXT BOOKS:

1. Francis Cherunilam, *International Trade and Export Management*–Himalaya Publishing House–Mumbai –04.
2. Paul. R. Krugman and Maurice Obstfeld, *International Economics* (Theory and Policy) – Pearson Education Asia – Addison Wesley Longman (P) Ltd.– Delhi – 92.
3. Robert J. Carbaugh, *International Economics*–Thomson Information Publishing Group – Wadsworth Publishing Company–California.
4. H.G.Mannur, *International Economics*–Vikas Publishing House(P) Ltd–New Delhi–14.

REFERENCE BOOKS:

1. Dr.T. Aryamala, Vijay Nicole, *International Trade*, Chennai
2. Avadhani, V.A. *International Financial Management*, Himalaya Publications, Mumbai
3. Punam Agarwal and Jatinder Kaur, *International Business*, Kalyani Publications, New Delhi
4. S. Sankaran , *International Trade*, Margham Publication, Chennai
5. CB Gupta, *International Business*, S Chand Publishing, New Delhi

DIGITAL TOOLS:

<https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/>

<https://www.economicdiscussion.net/balance-of-payment/balance-of-payments>

https://www.wto.org/english/thewto_e/countries_e/india_e.htm



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCES21	COMPUTER FUNDAMENTALS & OFFICE AUTOMATION	SEC DS	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

Curriculum Design and Development	Employability		✓	Skill Oriented			Entrepreneurship			
	National	✓	Local		Regional		Global			✓
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability	✓	Human Values		Other Values	

COURSE DESCRIPTION:

This course introduces fundamental concepts of computers and office automation tools, focusing on Microsoft Word, PowerPoint, Excel, and Access, equipping students with essential skills for productivity and office tasks.

COURSE OBJECTIVES:

To make the students

- understand the evolution, components, and types of computers, along with basic networking concepts.
- learn to create, edit, format, and print documents using Microsoft Word.
- gain proficiency in creating and presenting slideshows using Microsoft PowerPoint
- acquire skills in managing data, performing calculations, and creating charts in Microsoft Excel.
- learn how to create databases, tables, queries, forms, and reports using Microsoft Access.

COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	acquire the theoretical knowledge in Fundamentals of Computers	Upto K3
CO 2	create and edit documents using MSWord	Upto K3
CO 3	prepare presentations using MS– Power Point	Upto K3
CO 4	construct worksheet, Charts, Marcos on MS–Excel	Upto K3
CO 5	develop database management system using MS– Access	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING

Passed in the BoS Meeting held on 27/02/2025

Signature of the Chairman



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COMPUTER FUNDAMENTALS & OFFICE AUTOMATION

UNIT– I: INTRODUCTION OF COMPUTERS

Evolution of Computers – Generations, Types of computers, Characteristics of Computers – Components of computer – Benefits of Using Computers –Memory: RAM, ROM, EPROM, PROM – Primary Memory Vs Secondary Memory, System software, Application software, Utility Program, Types of BUS, Assembler, Compiler, Interpreter–Network: Types of Networks– Network Topology, Define World Wide Web and Search Engine.

UNIT– II: MICROSOFT WORD

Creating a New document – Edit and Formatting a document –Change the Page Layout, Background and Borders – Headers & Footers – Creating Tables – Editing tables – Insert Word Art, Clip Arts & Pictures – Mail Merge – Printing Options –Applications of Microsoft Word.

UNIT– III: MICROSOFT POWER POINT

Creating and Saving a presentation using Auto–content wizard –Design template – Blank presentation – Opening an Existing presentation – Setting slide transitions – Slide Animations – Power Point Presentation views – Printing slides, Notes and Handouts.

UNIT– IV: INTRODUCTION TO WORKSHEET AND CELL

Getting started with Excel– Editing cells and using commands and functions–Moving and Copying, Inserting and Deleting rows and columns – formatting a Worksheet–Printing the Worksheet–Creating Charts–Statistical and Financial functions, Using Date and Time–Function filtering.

UNIT– V: MICROSOFT ACCESS

Creating a new database – Creating a new table – Creating a Primary key – Adding, editing and deleting fields and records – Query: Query in Design View and by using Wizard – Forms: Creating an Auto form – Reports: Design view.

TEXT BOOKS:

1. Dr. R. Deepalakshmi, 2020: *Computer Fundamentals and Office Automation*, Charulatha Publications.
2. Joan Lambert & Curtis Frye, 2021: *Microsoft Office Step by Step (Office 2021)*, Microsoft Press.

REFERENCE BOOKS:

1. Nellai Kannan, C 2020: *MS–Office*, Nels Publications, Thirunelveli, Tamil Nadu
2. S.S. Shrivastava, 2020: *MS–OFFICE*, Laxmi Publications

DIGITAL TOOLS:

<https://peda.net/kenya/ass/subjects2/computer–studies/form–1/itc2>

<https://www.javatpoint.com/computer>



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCPA21	BANKING THEORY LAW & PRACTICE	ELECTIVE/ ALLIED	4	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented		Entrepreneurship	
	National	✓	Local		Regional	
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability	
					Human Values	✓
					Other Values	

COURSE DESCRIPTION:

This course helps to provide the fundamental knowledge of new banking system and application of technology to develop the banking skills of the students.

COURSE OBJECTIVES:

- To understand the framework of banking regulation, role and functions of Central Banks
- To learn about the commercial banks
- To understand the relationship between a banker and a customer
- To study the various accounts, negotiable instruments operated by a banker.
- To understand and study the modern technique adopted by the banking sector where operation of accounts is made faster for the benefit of the customer like E-banking, credit card, debit card etc

COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	gain knowledge about the banking regulation and role of RBI	Upto K3
CO 2	know on commercial banks and their activities	Upto K3
CO 3	demonstrate the basic banking operations as a customer	Upto K3
CO 4	get insights about the various negotiable instruments used by the bankers	Upto K3
CO 5	understand modern banking techniques including Crypto currencies, Block chain and Cloud computing.	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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ECONOMICS – SYLLABUS

(Under CBCS based on OBE)

(For the students admitted from the academic year 2025 – 2026 onwards)

403

BANKING THEORY LAW & PRACTICE

UNIT – I:

Origin of Banks – Banking Regulation Act 1949 (Definition of Banking, Licensing, Opening of Branches, functions of Banks, Inspection) – Role of Banks and Economic Development – Central Banking and role of RBI and their functions.

UNIT – II:

Commercial Banks – Functions– accepting Deposits – lending of Funds, E–Banking – ATM Cards – Debit Cards – Personal Identification Number – Online Enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System – Mobile banking

UNIT – III:

Opening of an Account, Types of Deposit Account – Types of Customers (Individuals, Firms, Trust and Companies) (Practical Orientation) – Importance of Customer Relations – Customer Grievances, Redressal – Ombudsman. – Principles of Lending – Types of Loans – Classification of Loans and Advances – Secured and Unsecured – Types of Securities – Pre– cautions to be taken by a Banker.

UNIT – IV:

Negotiable Instruments (Promissory Note, bill of exchange, Cheque, Draft) Definitions – Features – Crossings – Endorsement – Material Alteration – Paying Banker – Rights and Duties, Statutory Protection – Dis–honour of Cheques – Role of Collecting Banker

UNIT – V:

Recent trends in Banking – e–Services: Internet Banking– NEFT, RTGS, IMPS –Tele Banking – Mobile Banking–Home Banking– Gold Banking–ATM–Credit Card–Debit Card–Gold /Platinum Card–Teller System–Electronic Fund Transfer–Electronic Cheque – PIN SWIFT– Cloud computing – Block claim – Bit coin

TEXT BOOKS:

1. Michael W. Brandt–*Money, Banking, Financial Markets and Institutions*–Cengage, NewDelhi
2. Guruswamy S, *Banking Theory: Law and Practice*, Vijay Nicole Publication, 2015, Chennai
3. Sundaram and Varshney– *Banking, Law, Theory and Practice* (SULTAN CHAND Co.)
4. B. Santhanam – *Banking & Financial systems* (MARGHAM PUBLISHERS)
5. Parameswaran – *Indian Banking* (S. CHAND &Co.)

REFERENCE BOOKS:

1. Gupta, RK *Banking Law and Practice*, JainBookAgency, 2001, New Delhi.
2. Sundaram and Varshney, *Banking Theory Law and Practice*, Sultan Chand Co, 2010, New Delhi.
3. Maheswari, S.N. *Banking Theory Law and Practice*, Kalyani Publications, 2011, Mumbai.
4. Santhanam. B, *Banking Theory Law and Practice*, Margam Publications.

DIGITAL TOOLS:

- www.lawcommissionofIndia.nic.in
- www.rbi.org
- www.bankingombudsman.org
- <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf>



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCPS21	FUNDAMENTALS OF AUDITING	SEC DS	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

Curriculum Design and Development	Employability			Skill Oriented		✓	Entrepreneurship		
	National	✓	Local		Regional	✓	Global		
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability		Human Values		Other Values

COURSE DESCRIPTION:

To indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

COURSE OBJECTIVES:

- To make the students to understand the concept of Auditing
- To enable the students to gain knowledge of various techniques of Auditing

COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the basic process of auditing	Upto K3
CO 2	remember the basic process of auditing	Upto K3
CO 3	identify and list vouching, verification, valuation	Upto K3
CO 4	identify the difference between vouching, verification, valuation	Upto K3
CO 5	get insights about the auditor's role	Upto K3

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FUNDAMENTALS OF AUDITING

UNIT – I:

Introduction Meaning and Definition of Auditing – Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit Meaning of

UNIT – II:

Errors & Frauds – Principles of Audits–Types of Audits

UNIT – III:

Audit Planning–Auditing Techniques–Basics of Internal audit–procedure and documentation

UNIT – IV:

Meaning and types of vouching and verification

UNIT – V:

Appointment and qualification of auditors–powers, duties and removal of Auditors–Rights, Duties, responsibilities of Auditors

TEXT BOOKS:

1. *Auditing*, D.P. Jain Konark Publishers Pvt. Ltd.
2. *Auditing*, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

REFERENCE BOOKS:

1. *Practical Auditing*, B.N. Tandon, Sultan Chand and Co., New Delhi.
2. *Contemporary Auditing*, Kamal Gupta, Tata McGraw Hill.
3. *Practical Auditing*, Dinkar Pagare, Sultan Chand & Sons
4. Sundar. K& Paari. K, *Practical Auditing*, Vijay Nicole Imprints Pvt. Ltd. Chennai

DIGITAL TOOLS:

- http://www.osbornebooksshop.co.uk/p/auditing_tutorial
- www.mu.ac.in
- www.learnthat.com