



Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)
Approved by Government of Tamil Nadu and Accredited by NAAC with 'A++' Grade (3rd Cycle-3.64 CGPA)
Dr. N.G.P. - Kalapatti Road, Coimbatore-641048, Tamil Nadu, India
Web: www.drngpasc.ac.in | Email: info@drngpasc.ac.in | Phone: +91-422-2369100

REGULATIONS 2026-27 for Under Graduate Programme

(Outcome Based Education model with Choice Based Credit System)

Bachelor of Commerce International Business Degree

(For the students admitted during the academic year 2026-27)

Programme: B.Com. International Business

Eligibility

Candidates for admission to the first year of the **Bachelor of Commerce International Business Degree** Programme shall be required to have passed in the Higher Secondary Examinations conducted by the Government of Tamil Nadu in the relevant subjects or an Examination accepted as equivalent thereto by the Academic Council. Subject to such conditions as maybe prescribed thereto are permitted to appear and qualify for the Bachelor of Commerce International Business degree examination of this college after a programme of study of three academic years.

Programme Educational Objectives

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their graduation:

1. To instill positive attitude and ethical values among the students to be successful in personal and professional career.
2. To equip students with current development in the field of international business which cater the current needs of the industry.
3. To build a strong foundation of knowledge and skills in the area of commerce.
4. To enable students with an ability of problem solving and decision making.
5. To expose students in the area of export/import procedures.

PROGRAMME OUTCOMES

On the successful completion of the program, the following are the expected outcomes.

PO Number	PO Statement
PO1	Impart the knowledge in the practical application of accounting
PO2	Employ the functions of supply chain in international business
PO3	Ability to communicate effectively and efficiently with written and oral means
PO4	Demonstrate the skills in the field of logistics management and port operations
PO5	Exhibit management functions to international business decision making

Credit distribution Summary

For students admitted in AY 2026-27

Part	Subjects	No. of Papers	Credit	Semester No.
I (12 Credits)	Tamil / Hindi / French/Malayalam	4	4 x 3 =12	I to IV
II (12 Credits)	English	4	4 x 3 =12	I to IV
III (108 Credits)	Core (Credits 2,3,4,5)	15x4 2x3	60 06	I to VI
	Core Practical (Credits 2)	02	02x2=04	I to VI
	Inter Departmental Course (IDC)	4	4x4=16	I to IV
	Discipline Specific Elective (DSE)	3	3 x 4 =12	V & VI
	Skill Enhancement Course (SEC)	4	4x 2= 08	III, IV, V&VI
	Industrial Training	1	1x 2=2	V
IV (8 Credits)	Environmental Studies (AECC)	1	2	I
	Basic Tamil/Advance Tamil/Human Rights, & Women's Rights (AECC)	1	2	II
	Innovation & IPR (AECC)	1	2	VI
	Generic Elective (GE)	1	2	V
V (2 Credits)	NSS/NCC/YRC/RRC/Yoga/Sports/Clubs/Health and Wellness	-	2	I - II
TOTAL CREDITS			142	

CURRICULUM

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
First Semester												
Part- I												
26TLU1TA	Language - I	Tamil-I	4	1	-	5	60	3	25	75	100	3
26TLU1HA		Hindi-I										
26TLU1MA		Malayalam-I										
26TLU1FA		French - I										
Part- II												
26ELU1EA	Language-II	English - I	4	-	1	5	60	3	25	75	100	3
Part- III												
26COU1CA	Core - I	Financial Accounting	5	1	-	6	72	3	25	75	100	4
26CIU1CA	Core - II	Principles of Management	4	-	-	4	48	3	25	75	100	4
26IBU1CP	Core Practical-I	Spreadsheet Modeling for Business	-	-	4	4	48	3	40	60	100	2
26COU1IA	IDC - I	Business Economics	4	-	-	4	48	3	25	75	100	4
Part-IV												
26CEU1AA	AECC-I	Environmental Studies	2	-	-	2	24	2	50	-	50	2
Part - V												
26IBU1XA	Extension Activity	NSS/NCC/YRC/RRC/Yoga/Sports/Clubs	-	-	-	-	-	-	50	-	50	1
Total			23	2	5	30	360	-	-	-	700	23

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Second Semester												
Part-I												
26TLU2TA	Language - I	Tamil-II	4	1	-	5	60	3	25	75	100	3
26TLU2HA		Hindi-II										
26TLU2MA		Malayalam-II										
26TLU2FA		French - II										
Part- II												
26ELU2EA	Language-II	English - II	4	-	1	5	60	3	25	75	100	3
Part- III												
26BPU2CA	Core - III	Advanced Financial Accounting	5	1	-	6	72	3	25	75	100	4
26IBU2CA	Core -IV	Principles of Marketing	4	-	-	4	48	3	25	75	100	4
26IBU2CP	Core Practical-II	Computerized Accounting	-	-	4	4	48	3	40	60	100	2
26MTU2IA	IDC - II	Business Statistics	4	-	-	4	48	3	25	75	100	4
Part-IV												
26TLU2AA	AECC-II	Basic Tamil	2	-	-	2	24	2	50	-	50	2
26TLU2AB		Advanced Tamil										
26CMU2AA		Human Rights and Women's Rights										
Part-V												
26IBU2XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports /Clubs/Health and Wellness	-	-	-	-	-	-	50	-	50	1
Total			23	2	5	30	360				700	23

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Third Semester												
PART- I												
26TLU3TA	Language - I	Tamil-III	3	1	-	4	48	3	25	75	100	3
26TLU3HA		Hindi-III										
26TLU3MA		Malayalam-III										
26TLU3FA		French – III										
PART- II												
26ELU3EA	Language-II	English – III	3	1	-	4	48	3	25	75	100	3
PART- III												
26CMU3CA	Core – V	Cost Accounting	5	-	-	5	60	3	25	75	100	4
26ATU3CB	Core - VI	Income Tax Law and Practice	5	1	-	6	72	3	25	75	100	4
26BIU3CB	Core – VII	Company Law	4	-	-	4	48	3	25	75	100	4
26BMU4IA	IDC - III	Retail management	4	-	-	4	48	3	25	75	100	4
26IBU3SP	SEC- I	PESTLE Analysis - Non - Lab Practical	-	-	3	3	36	3	40	60	100	2
Total			24	3	3	30	360	-	-	-	700	24

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Fourth Semester												
PART- I												
26TLU4TA	Language - I	Tamil-IV	3	1	-	4	48	3	25	75	100	3
26TLU4HA		Hindi-IV										
26TLU4MA		Malayalam-IV										
26TLU4FA		French – IV										
PART – II												
26ELU4EA	Language-II	English – IV	3	1	-	4	48	3	25	75	100	3
PART – III												
26IBU4CA	Core – VIII	International Trade Procedures	5	-	-	5	60	3	25	75	100	4
26IBU4CB	Core- IX	Logistics and Supply Chain Management	5	-	-	5	60	3	25	75	100	4
26ATU4CC	Core-X	Business Taxation	4	-	-	4	48	3	25	75	100	4
26MTU4IA	IDC – IV	Optimization Techniques	4	-	-	4	48	3	25	75	100	4
26IBU4SP	SEC – II	Banking and EXIM Documentation - Non-Lab Practical	-	-	4	4	48	3	40	60	100	2
Total			24	2	4	30	360	-	-	-	700	24

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Fifth Semester												
Part-III												
26IBU5CA	Core – XI	International Business Strategy	5	1	-	6	72	3	25	75	100	4
26IBU5CB	Core - XII	Banking and Foreign Exchange	5	-	-	5	60	3	25	75	100	4
26IBU5CC	Core- XIII	Principles of Auditing	4	1		5	60	3	25	75	100	3
26COU5CB	Core -XIV	Research Methodology	4	-		4	48	3	25	75	100	4
26IBU5SA	SEC- III	Event Management	4	-	-	4	48	3	25	75	100	2
26IBU5TA	IT	Industrial Training	-	-	-	-	-	-	40	60	100	2
26ATU5DA	DSE -I	Financial Markets and Services	4	-	-	4	48	3	25	75	100	4
26IBU5DA		International Business Environment										
26BIU5DA		Advertising and Salesmanship										
26COU5DA		Human Resource Management										
Part- IV												
	GE		-	-	2	2	24	3	50	-	50	2
Total			26	2	2	30	360				750	25

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Sixth Semester												
Part-III												
26BAU6CA	Core- XV	Management Accounting	5	-	-	5	60	3	25	75	100	4
26IBU6CA	Core- XVI	International Relations	4	-	-	4	48	3	25	75	100	3
26IBU6CV	Core- XVII	Project and Viva - Voce	-	-	8	8	96	-	40	60	100	4
26IBU6SA	SEC- IV	Entrepreneurial Skills	3	-		3	36	3	25	75	100	2
26ATU6DA	DSE -II	Investment Management	4	-	-	4	48	3	25	75	100	4
26IBU6DA		India's Foreign Trade and Legislation										
26BAU6DA		Retail Marketing										
26COU6DA		Organizational Behavior										
26ATU6DB	DSE -III	Security Analysis and Portfolio Management	4	-	-	4	48	3	25	75	100	4
26IBU6DB		International Banking and Finance										
26BIU6DB		Customer Relationship Management										
26COU6DB		Industrial Relations and labour Law										
Part- IV												
26BIU6AA	AECC-III	Innovation and IPR	2	-	-	2	24	-	50	-	50	2
Total			22	-	8	30	360				650	23
*Grand total											4200	142

DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during Semesters V & VI

Semester V (Elective I)
List of Elective Courses

S.No.	Course Code	Name of the Course
1.	26ATU5DA	Financial Markets and Services
2.	26IBU5DA	International Business Environment
3.	26BIU5DA	Advertising and Salesmanship
4.	26COU5DA	Human Resource Management

Semester VI (Elective II) List
of Elective Courses

S.No.	Course Code	Name of the Course
1.	26ATU6DA	Investment Management
2.	26IBU6DA	India's Foreign Trade and Legislation
3.	26BIU6DA	Retail Marketing
4.	26COU6DA	Organizational Behavior

Semester VI (Elective III) List of
Elective Courses

S.No.	Course Code	Name of the Course
1.	26ATU6DB	Security Analysis and Portfolio Management
2.	26IBU6DB	International Banking and Finance
3.	26BIU6DB	Customer Relationship Management
4.	26COU6DB	Industrial Relations and labour Law

GENERIC ELECTIVE COURSES (GE)

The following are the courses offered under Generic Elective Course Semester V GE

S.No.	Course Code	Course Name
1	26IBU5GP	EXIM Documentation- Non- Lab Practical

EXTRA CREDIT COURSES

The following are the courses offered under self-study to earn extra credits:

Semester III

S.No.	Course Code	Course Name
1	26IBUSSA	Principles of Insurance
2	26IBUSSB	World Economic Resources

MOOC (NPTEL/SWAYAM/ SPOKEN TUTORIAL)

The following are the online courses offered: Please refer the following link to select the courses

- www.swayam.org
- www.nptel.ac.in
- www.spoken-tutorial.org


 BoS Chairman/HoD
 Department of Commerce (IB)
 Dr. N. G. P. Arts and Science College
 Coimbatore – 641 048

			Dr.N.G.P. Arts and Science College		
APPROVED					
BoS- 21st 02/04/2026		AC -		GB -	

Semester – I CORE : FINANCIAL ACCOUNTING							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26COU1CA	FINANCIAL ACCOUNTING	CORE	60	12	-	4

Preamble	This course has been designed for students to learn and understand - the basic concepts of accounting, prepare the final accounts and methods of providing depreciation accounting. - the recording transactions relating to bills of Exchange, methods of preparation of account for nonprofit organization. - the knowledge about rectification of errors and Bank reconciliation statement.
Prerequisite	Knowledge on Fundamental of Accounting.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand basic accounting concepts and prepare journal, ledger, and trial balance	K2
CO2	Prepare final accounts with adjustments	K3
CO3	Prepare Bank Reconciliation Statement and rectify accounting errors.	K4
CO4	Apply methods of depreciation and amortization.	K5
CO5	Understand accounting of NPOs and bills of exchange.	K3

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	S	M	S	M	S
CO4	S	S	S	S	M
CO5	S	S	S	S	M

26COU1CA

FINANCIAL ACCOUNTING

Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Accounting Accounting: Definition – Objectives – Functions – Advantages – Limitations – Types of Accounts – Basis of Accounting – Accounting Principles: Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance. Case Study on Accounting Concepts.	16	Text Book
II	Final Accounts Final Accounts: Introduction – Trading Account, Profit and Loss Account, Balance sheet with adjustments.	12	Text Book
III	Bank Reconciliation Statement and Rectification of errors Bank Reconciliation Statement – Need – Causes-Preparation of Bank Reconciliation Statement. Rectification of errors – classification – Suspense Account. Case Study on Rectification of errors.	15	Text Book
IV	Depreciation and Amortization Depreciation – Characteristics – Causes – Need – Methods -- Straight Line, Written Down, Annuity, Sinking Fund, Insurance Policy and Machine Hour Rate Methods- Amortization of intangible asset.	14	Text Book
V	Non- Profit Organization and Bills of Exchange Non- Profit Organization – Receipts and payment Account- Income and Expenditure Account and balance Sheet. Bills of Exchange – Definition – Features – Advantages – Types – Promissory Notes – Definition – Features – Distinction between Bills of Exchange and Promissory Notes – Recording transactions relating to bills – Retiring of bill under rebate – Dishonour of a Bill – Renewal of bills. Case Study on Bills of Exchange	15	Text Book
Total		72	

Note: Distribution of Marks: 80% problems and 20% theory.
Case studies related to the above topics to be discussed (Examined Internal only)

Text book	1.	Jain, S. P., and Narang, K.L 2025, Advanced Accountancy - Principles of Accounting Including GST Volume I, 12 th Revised Edition, Kalyani Publishers, New Delhi.
	2.	Reddy, T. S., and Murthy, A. 2023, Financial Accounting, 2 nd Revised Edition, Margham Publications, Chennai.
Reference Books	1.	Shukla M.C Grewal T. S Gupta S.C. 2022, Advanced Accounts Volume I, 19 th Edition, S. Chand & Company Pvt Ltd, New Delhi.
	2.	Hanif., and Mukherjee, 2018, Modern Accountancy, Volume I, 2 nd Edition. Tata Mc Graw Hill Publishing Co. Ltd., Chennai.
	3.	S.N. Maheswari, Suneel K Maheswhwari and Sharad K Maheswari, 2022, Advanced Accountancy, Volume I, 11 th Edition, S Chand & Company Limited.
	4.	Pillai. R.S.N and Bagavathi, Uma. S. 2012. Fundamentals of Advanced Accounting, Volume I, 3 rd Revised Edition, Sultan Chand & Company Ltd, New Delhi.

Journal and Magazines	https://indianaccounting.org		
E-Resources and Website	Best Financial Accounting Courses & Certificates Online [2024] Coursera, Infosys Springboard: Digital Learning and Reskilling Programs		
Learning Method	Chalk and Talk/ Assignment/Seminar/ Group Discussion		
Focus of the Course	Skill Development/	Employability/	Entrepreneurial Development/ Innovations.

Semester – I CORE : PRINCIPLES OF MANAGEMENT							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26CIU1CA	PRINCIPLES OF MANAGEMENT	CORE	48	-	-	4

Preamble	This course has been designed for students to learn and understand • the basic principles and elements of effective management • the managerial actions of planning, organizing and motivation • the leadership qualities and effective controlling.
Prerequisite	Knowledge on Business Management

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Translate the management principles into management practices.	K2
CO2	Interpret the planning and decision-making process in the organization.	K2
CO3	Relate the organizational practices through proper delegation of authority and responsibility	K3
CO4	Infer the recruitment process, motivational theory and leadership styles in the practice of management.	K4
CO5	Assess the techniques of controlling and reporting.	K5

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	S
CO2	S	S	S	S	S
CO3	M	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

26CIU1CA	PRINCIPLES OF MANAGEMENT
----------	--------------------------

Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Management Definition - Nature and Scope - Importance -Functions of Management - Management as an Art, Science and Profession - Scientific Management - Fayol's Principles of Management - Kautilya's principles of management from Arthashastra- Management By Objectives (MBO) - Management By Exception (MBE)- Organization culture and Environment - Current trends and issues in Management.	10	Text Book & Reference Book
II	Planning Definition - Nature - Objectives - Advantages and Disadvantages - Process - Types - Decision Making - Traditional and Modern Techniques - Steps involved in Decision Making- Rational Decision Making- Rational decision-making with Chanakya's strategies. Case Study on Decision Making	10	Text Book & Reference Book
III	Organizing Definition - Principles - Importance -Elements of Organization - Process - Line & Staff- Overcoming Line-staff conflict, Committees, Organization Structure - Types, Advantages & Disadvantages. Directing - Meaning & Definition - Principles - Techniques - Importance-Delegation - Process of Delegations-Barriers to Delegation, Span of Control - Centralization & Decentralization - Departmentation Case Study on organization conflict	10	Text Book
IV	Staffing Meaning and Definition - Functions - Recruitment - Sources of Recruitment - Training- Performance Appraisal - 360 Degree Appraisal Method - Assessment Center Method- Motivation - Importance of Motivation - Maslow's Theory of Motivation - X, Y and Z Theories (McGregor Theory & William Ouchi Theory)- Goal Setting theory - Leadership - Types - Qualities of a Good Leader- Qualities of a Leader according to Tirukkural - Leadership styles in Management- Leadership styles from Mahabharatha - Group decision making. Case Study on Performance Appraisal	9	Text Book & Reference Book
V	Controlling and Reporting Meaning and Definition - Pre-requisites and Features of control - Process of Controlling- Effective Control system- Techniques of control - Traditional and Modern techniques- Co-ordination - Need - Techniques - Reporting - Meaning & Definition - Principles - Techniques - Importance	9	Text Book
	Total	48	

	Note: Case studies related to the above topics to be discussed (Examined Internal only)
--	---

Text book	1.	Prasad L.M., 2025, "Principles and Practice of Management", First Edition, Sultan Chand & Sons, New Delhi.
	2.	Dr. V.S.P. Rao, 2024, "Principles of Management", First Edition, Himalaya Publishing Home Pvt Ltd, Mumbai
Reference Books	1.	Dinkar Pagare, 2018, "Principles of Management", Sixth Edition, Sultan Chand & Sons, New Delhi.
	2.	Tripathi P C & Reddy P N, 2017, "Principles of Management", Sixteenth Edition, McGraw Hill Education and New Delhi
	3.	Govindarajan. M., 2019. "Principles of Management", Ninth Edition, PHI Publications, New Delhi.
	4.	Debidutta Acharya & Debashisa Mohanty, 2025, "Management Lessons From Ancient India: Ancient Insights: Unveiling Management Principles from India's Past", New Edition, S Chand Publishing. New Delhi

Journal and Magazines	Principles Of Management Academy of Management Journal (aom.org)
E-Resources and Website	Infosys Springboard: Digital Learning and Reskilling Programs Principles of Management Coursera

Learning Method	Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study
------------------------	--

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
----------------------------	--

Semester - I CORE PRACTICAL: SPREADSHEET MODELING FOR BUSINESS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26IBU1CP	SPREADSHEET MODELING FOR BUSINESS	CORE PRACTICAL	--	--	48	2

Preamble	This course has been designed for students to learn and understand - charts and adding charts to data - the table by using filter and sort data - the basics of MS - Excel.
Prerequisite	Knowledge of MS Excel

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Enter and Edit data in MS Excel.	K2
CO2	Create personal and/or business spreadsheets.	K2
CO3	Modify a worksheet and workbook cell reference	K3
CO4	Analyze business data using lookup functions, pivot tables, and statistical formulas	K4
CO5	Evaluate spreadsheet models for accuracy, efficiency, and decision-making.	K5

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

26IBU1CP	CORE PRACTICAL: SPREADSHEET MODELING FOR BUSINESS
----------	---

S.No	List of Programs
1	Program for creating Sales Performance Report and including the following operations: Data entry, Total Sales, Average Sale of a Salesmen, Target Attainment and Ranking by using arithmetic and logical function and sorting.
2	Program for creating Final accounts (Trading, Profit & Loss account and Balance Sheet) by using formula. Practice shortcut key in Excel.
3	Create Different types of charts (line, pie, and bar) to illustrate year wise performance of sales, purchase, profit and product life cycle of a company by using chart wizard.
4	Create a Statement of a bank customer's account showing Simple and Compound Interest calculation for 10 different customers using mathematical & logical functions.
5	Create a spread sheet using concatenate function.
6	Program to implement 3D formulas.
7	Create a program by applying functions associated with Mathematical Operation (IF, AND, OR) and statistical operations (COUNT, COUNT BLANK, COUNTIF, MEDIAN, CORRELATION, SMALL, MIN, MAX)
8	Apply functions associated with financial operations (Present Value, Future Value, Number of Periods, Rate, PMT including IPMT, PPMT)
9	Use V look up and H look up functions for the database.
10	Create Pivot table, modify and filter the data.
11	Create excel dash board by adding tables and Charts.
12	Calculation of Depreciation via a Straight-Line Method using SLN function & Written - down Value Method

Text Books	1.	James Holler, 2026, "Microsoft Excel", 1 st Edition, Independently Published, New York.
	2.	Ritu Arora, 2023, "Mastering Advanced Excel", 1 st Edition, BPB Publications, New Delhi.

Learning Method	Demonstration/ Hands on Experiments/ Group Trials
-----------------	---

Focus of the Course	Skill Development/ Employability/Entrepreneurial Development/ Innovations
---------------------	---

Semester - I IDC: BUSINESS ECONOMICS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26COU1IA	BUSINESS ECONOMICS	IDC	48	-	-	4

Preamble	This course has been designed for students to learn and understand • Key economic concepts • Economic behaviour and policies • And apply Economics in real-life situations
Prerequisite	Familiarity with basic economic terms and current economic environment

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand demand and elasticity for business decision making	K2
CO2	Analyze cost and supply behavior	K5
CO3	Examine price determination and inflation	K3
CO4	Evaluate monetary and fiscal policies and their economic impact	K4
CO5	Measure and interpret national income	K3

Mapping with Program Outcomes:

Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

26COU1IA	BUSINESS ECONOMICS
----------	--------------------

Syllabus

Unit	Content	Hrs	Resources
I	Demand Analysis Business Economics: Meaning, Definition, Scope and Significance - Micro and Macroeconomics - Demand: Demand Determinants, Demand Schedules and Demand Curves - Law of Demand - Change in demand and Shift in demand - Types of Demand - Elasticity of Demand: Determinants, Types and Methods of Measuring Price Elasticity of Demand. Case study on Law of Demand	9	Text Book & Reference Book
II	Cost and Supply Cost of Production - Cost Concepts and Types - Cost in Short-run and Long run - Supply: Determinants of Supply and Law of Supply - Elasticity of Supply and Types of Elasticity of Supply	9	Text Book
III	Price Analysis Price and Output Decisions in Perfect and Imperfect Market Competition - Indian Knowledge System: Role of Panyadhyaksha in fixing prices - Legal Constraints in Pricing - Competition Act 2002 - History and Features - Inflation and Deflation: Causes and Consequences - Consumer Price Index (CPI) - Inflation Rate.	12	Text Book
IV	Monetary and Fiscal Policy Monetary Policy: Meaning and Objectives - Limitations of Monetary Policy - Instruments of Monetary Policy - Monetary Policy Committee (MPC) - Fiscal Policy: Meaning, Objectives, Instruments and Limitations. Case study on changes in Monetary policy instruments of RBI.	10	Text Book & Reference Book
V	National Income National Income: Definition and Concepts - National Income Accounting - Methods of Computation - Difficulties in Computation of National Income - Sources of data - Role of Artificial Intelligence in improving National Income Accounting - Trends in India's national income growth. Case study on Gross Domestic Product (GDP).	8	Text Book & Reference Book
	Total	48	

Note: Case studies related to the above topics to be discussed (Examined internal only)

Text book	1.	Sundharam.K.P.M. & Sundharam. E. N., 2024, "Business Economics", Sultan Chand and Sons, New Delhi.
	2.	Varshney. R. L and Maheswari. K.L, 2024, "Managerial Economics", Sultan Chand and Sons, New Delhi.
Reference Books	1.	E Narayanan Nadar & S Vijayan, 2023, "Managerial Economics", PHI Learning Pvt. Ltd..
	2.	Sankaran. S., 2024, "Business Economics", Margham Publications, Chennai.
	3.	Ahuja. H. L., 2021, "Business Economics", S. Chand and Company Pvt. Ltd., New Delhi.
	4.	Mehta P L, 2016, "Managerial Economics: Analysis, Problems, Cases", Sultan Chand and Sons, New Delhi.

Journal and Magazines	Economic and Political Weekly, The Economic Times
E-Resources and Website	Principles and Practices of Managerial Economics – SWAYAM, Economics - e-PG Pathshala

Learning Method	Chalk and Talk / Assignment / Seminar / Group Discussion / Case Study, Presentation
-----------------	---

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
---------------------	--


 BoS Chairman/HoD
 Department of Commerce (IB)
 Dr. N. G. P. Arts and Science College
 Coimbatore – 641 048

 Dr.N.G.P Arts and Science College		
APPROVED		
BoS- 21st 02/4/2026	AC -	GB -