



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)

B.Com. Degree

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

Programme: B.Com.

Eligibility

A candidate who has passed in Higher Secondary Examination with any Academic Stream or Vocational Stream as one of the subjects under Higher Secondary Board of Examination and as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualified for the **Bachelor of Commerce 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:

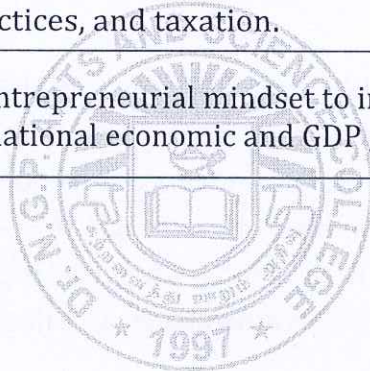
1. To exert the inherent skills to link with the Industrial expectations in the ever - changing and challenging Global Competitive Business Scenario to construe as efficient professionals in accounting and taxation.
2. To get hold of destined critical and analytical positions out of progressive and comprehensive knowledge in banking and insurance
3. To bloom as multifaceted entrepreneurs to offer employment opportunities and to build national economy.

B.Com. (Students Admitted during the AY 2026-27)

PROGRAMME OUTCOMES

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

PO Number	PO Statement
PO1	To Develop professional leadership and comprehensive expertise in core commerce and management principles.
PO2	To Master business communication through the proficient use of modern ICT tools and digital platforms.
PO3	To Cultivate functional skills in Marketing, HR, and Finance alongside essential life skills for holistic development.
PO4	To Acquire specialized technical knowledge in banking operations, insurance practices, and taxation.
PO5	To Foster an entrepreneurial mindset to initiate ventures that contribute to national economic and GDP growth.



Guidelines for Programmes offering Part I & Part II for Four Semesters:

Part	Subjects	No. of Papers	Credit	Semester No.
I (12 Credits)	Tamil / Hindi / French/Malayalam	4	4 x 3 = 12	I & IV
II (12 Credits)	English	4	4 x 3 = 12	I & IV
III (108 Credits)	Core (Credits 3,4)	15	15 x 4 = 60	I to VI
		2	2 x 3 = 6	
	Core Practical (Credits 2)	2	2 x 2 = 4	I & II
	Inter Departmental Course (IDC)	4	4 x 4 = 16	I to IV
	Discipline Specific Elective (DSE)	3	3 x 4 = 12	V & VI
	Skill Enhancement Course (SEC)	4	4 x 2 = 8	III to VI
	Industrial Training	1	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/Innovation, IPR & Entrepreneurship (AECC)	1	2	VI
	Generic Elective (GE) (AECC)	1	2	V
V (2 Credits)	NSS/NCC/YRC/RRC/Yoga/Sports/Clubs/Health and wellness	-	2	I & II
TOTAL CREDITS			142	

CURRICULUM

B.Com. Commerce
A.Y: 2026 – 2027

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		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				5	60					
26TLU1MA		Malayalam - I				5	60					
26TLU1FA		French – I				5	60					
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
26COU1CP	Core Practical - I	Spreadsheet Modeling for Business	-	-	4	4	48	3	40	60	100	2
26MTU1IA	IDC - I	Business Mathematics	4	-	-	4	48	3	25	75	100	4
Part – IV												
26CEU1AA	AECC - I	Environmental Studies	2	-	-	2	24	-	50	-	50	2
Part – V												
26COU1XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports/ Club	-	-	-	-	-	-	50	-	50	1
Total			23	2	5	30	360				700	23

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		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				5	60					
26TLU2MA		Malayalam – II				5	60					
26TLU2FA		French – II				5	60					
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
26CRU2CA	Core - IV	Business Law	4	-	-	4	48	3	25	75	100	4
26COU2CP	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	-	50	-	50	2
26TLU2AB		Advanced Tamil										
26CMU2AA		Human Rights and Women's Rights										
Part – V												
26COU2XA	Extension Activity	NSS/NCC/YRC/RRC/Yoga/Sports / Club/ Health and Wellness	-	-	-	-	-	-	50	-	50	1
Total			23	2	5	30	360				700	23

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		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				4	48					
26TLU3MA		Malayalam - III				4	48					
26TLU3FA		French – III				4	48					
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
26BIU3CB	Core – VI	Company Law	4	-	-	4	48	3	25	75	100	4
26ATU3CB	Core – VII	Income Tax Law and Practice	5	-	-	5	60	3	25	75	100	4
26COU3IA	IDC – III	Business Economics	4	-	-	4	48	3	25	75	100	4
26COU3SP	SEC – I Practical	Accounting Software for Business	-	-	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	Instruction Hours		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				4	48					
26TLU4MA		Malayalam - IV				4	48					
26TLU4FA		French - IV				4	48					
Part - II												
26ELU4EA	Language - II	English -IV	3	1	-	4	48	3	25	75	100	3
Part - III												
26CRU4CA	Core - VIII	Corporate Accounting	5	1	-	6	72	3	25	75	100	4
26COU4CA	Core - IX	AI in Auditing	4	-	-	4	48	3	25	75	100	3
26ATU4CC	Core - X	Business Taxation	4	-	-	4	48	3	25	75	100	4
26COU4IA	IDC - IV	Indian Economy	4	-	-	4	48	3	25	75	100	4
26COU4SP	SEC - II Practical	Banking and Insurance Practices (Non-Lab Practical)	-	-	4	4	48	3	40	60	100	2
Total			23	3	4	30	360				700	23

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Fifth Semester												
Part-III												
26CRU5CA	Core - XI	Advanced Corporate Accounting	5	1	-	6	72	3	25	75	100	4
26COU5CA	Core - XII	Financial Management	4	1	-	5	60	3	25	75	100	3
26COU5CB	Core - XIII	Research Methodology	4	-	-	4	48	3	25	75	100	4
26COU5CC	Core - XIV	Principles of Marketing	5	-	-	5	60	3	25	75	100	4
26COU5SP	SEC - III Practical	Statistics for Research	-	-	4	4	48	3	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										
26COU5TA	IT	Industrial Training	-	-	-	-	-	-	40	60	100	2
Part-IV												
	GE		-	-	2	2	24	-	50	-	50	2
Total			22	2	6	30	360				750	25

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		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	
26COU6CA	Core - XVI	Forensic Accounting	4	-	-	4	48	3	25	75	100	4	
26COU6CV	Core - XVII	Project and Viva-Voce	-	-	8	8	96	3	40	60	100	4	
26COU6SA	SEC - IV	Business models for Startups	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											
26BIU6DA		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													
26CIU6AA	AECC - III	Innovation and IPR	2	-	-	2	24	3	50	-	50	2	
Total			22	-	8	30	360				650	24	
*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	Securities Analysis and Portfolio Management
2	26IBU6DB	International Banking and Finance
3	26BIU6DB	Customer Relationship Management
4	26COU6DB	Industrial Relations and Labour Law

GENERIC ELECTIVE COURSE (GE)

The following are the course offered under Generic Elective Course

Semester V

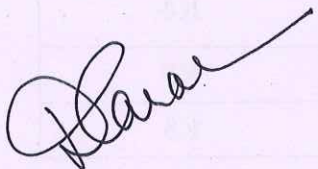
S. No.	Course Code	Course Name
1	26COU5GP	Basics of Stock Market

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	26COUSSA	Leadership and Team Development
2	26COUSSB	Cyber Law


BoS Chairman/NoD
Department of Commerce
Dr. N. G. P. Arts and Science College
Coimbatore - 641 048

 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS-21st	AC -	GB -
01/04/2026		

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, to prepare the final accounts and the methods of providing depreciation accounting. - the recording of 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, Twentieth Revised Edition, Kalyani Publishers, New Delhi.
	2.	Reddy, T. S., and Murthy, A. 2023, Financial Accounting, Second Revised Edition, Margham Publications, Chennai.

Reference Books	1.	Shukla M.C Grewal T. S Gupta S.C. 2022, Advanced Accounts Volume I , Nineteenth Edition, S. Chand & Company Pvt Ltd, New Delhi.
	2.	Hanif., and Mukherjee, 2018, Modern Accountancy, Volume I, Second Edition. Tata Mc Graw Hill Publishing Co. Ltd., Chennai.
	3.	S.N. Maheswari, Suneel K Maheswari and Sharad K Maheswari, 2022, Advanced Accountancy, Volume I, 11th Edition, S Chand & Company Limited.
	4.	Pillai. R.S.N and Bagavathi, Uma. S. 2012. Fundamentals of Advanced Accounting, Volume I, Third 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	S	M	S	S	S
CO2	S	M	S	M	S
CO3	S	S	M	S	S
CO4	M	S	S	S	S
CO5	S	S	M	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	<u>Principles Of Management Academy of Management Journal (aom.org)</u>
E-Resources and Website	<u>Infosys Springboard: Digital Learning and Reskilling Programs</u> <u>Principles of Management Coursera</u>

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	26COU1CP	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. • 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

26COU1CP	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 ", First Edition, Independently Published, New York.
	2.	Ritu Arora, 2023, "Mastering Advanced Excel", First 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 MATHEMATICS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26MTU1IA	BUSINESS MATHEMATICS	IDC	48	-	-	4

Preamble	This course has been designed for students to learn and understand - the characteristics of different types of matrices - the basic concept of sequence and series - the concept of interest and annuities
Prerequisite	Knowledge on Basic Mathematics

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Identify and define the types and uses of sets	K1
CO2	Explain matrix operations, properties and determinants	K2
CO3	Apply formulas of AP and GP to solve problems involving sums and means	K3
CO4	Evaluate investment and financial decisions using mathematical finance techniques	K5
CO5	Analyze relationships between variables in different types of variations	K4

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

26MTU11A	BUSINESS MATHEMATICS
----------	----------------------

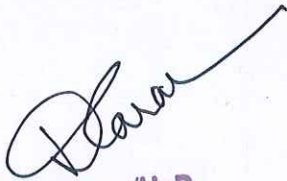
Syllabus

Unit	Content	Hrs	Resources
I	Set Theory Definition – Notations – Methods of description of sets – Kinds or types of sets – Venn diagram – Set operations – Laws and properties of sets – Number of elements – Cartesian product.	9	Text Book-1
II	Matrices and Determinants Definition – Importance – Notation – order of a matrix – types of matrices – Matrix operations – properties – Determinants and its properties – inverse of a matrix – solving system of simultaneous linear equations by Cramer's rule and Matrix method – Rank of a matrix – consistency of a system of simultaneous linear equations.	12	Text Book-1
III	Sequence and Series Sequence and Series – Arithmetic Progression – sum of natural numbers – Arithmetic Mean – Geometric Progression – sum of the first n terms of a Geometric Progression – Geometric Mean – Harmonic Progression – Harmonic mean.	09	Text Book-1
IV	Mathematics of Finance Basic concepts – Simple Interest – Formulae and problems – Compound Interest – Formulae and problems – Effective rate and Nominal rate of interest – Depreciation – Annuities – present value and amount of an Annuity – Sinking Fund.	10	Text Book-1
V	Ratio, Proportion and variation Ratio – Proportion – Variation – Direct variation – inverse variation – Joint variation – Problems.	08	Text Book-2
	Total	48	

Text book	1.	Navnitham PA, 2021, "Business Mathematics and Statistics", Jai Publishers, Trichy [Units - I to IV].
	2.	Rajagopalan S P and Sattanathan R, 2009, "Business Mathematics", Second Edition, Tata Mc Graw - Hill Publishing Company Limited, New Delhi. [Unit - V].
Reference Books	1.	Asim Kumar Manna, 2018, "Business Mathematics and Statistics", First Edition, McGraw Hill Education Private Limited, New Delhi.
	2.	Sundaresan V, Jayaseelan S D, 2011, "An introduction to Business Mathematics", 4 th Edition, Sultan Chand & Company, New Delhi.
	3.	Das N.G & Das J.K, 2012, "Business Mathematics and Statistics", First Edition, McGraw Hill Education Private Limited, New Delhi.
	4.	Sancheti D.C & Kapoor V K, 2012, "Business Mathematics", Eleventh Edition, Sultan Chand & Company, New Delhi.

Journal and Magazines	https://www.worldscientific.com/worldscinet/bms
E-Resources and Website	Matrices: Definition, Properties, Types, Formulas, and Examples (geeksforgeeks.org) https://nptel.ac.in

Learning Method	Chalk and Talk/ Assignment/Seminar
Focus of the Course	Skill Development/ Employability


BoS Chairman/HoD
Department of Commerce
Dr. N. G. P Arts and Science College
Coimbatore - 641 048

 Dr.N.G.P Arts and Science College		
APPROVED		
BoS- 21 st	AC -	GB -
01/04/2026		