



# SRI VIDYA MANDIR ARTS & SCIENCE COLLEGE

**(Autonomous)**

[An Autonomous College Affiliated to Periyar University, Salem, Tamil Nadu]

[Accredited by NAAC with 'A' Grade with CGPA of 3.27]

[Recognized 2(f) & 12(B) Status under UGC Act of 1956]

**Katteri – 636 902, Uthangarai (Tk), Krishnagiri (Dt)**

**Tamil Nadu, India**

**Website:** [www.svmcugi.com](http://www.svmcugi.com) **E-mail:** [svm.ugcommerce@gmail.com](mailto:svm.ugcommerce@gmail.com)



## **DEGREE OF BACHELOR OF COMMERCE** **CHOICE BASED CREDIT SYSTEM (CBCS)**

### **REGULATIONS AND SYLLABUS FOR**

#### **B.COM. PROGRAMME**

#### **(SEMESTER PATTERN)**

**(For Students Admitted in the College from  
the Academic Year 2020-2021 Onwards)**



### Programme Outcomes (POs)

<b>PO1</b>	Student can acquire comprehensive knowledge in Finance, Accounting, Taxation, Business laws and Corporate Laws.
<b>PO2</b>	Students can equip professional interpersonal and entrepreneurial skills.
<b>PO3</b>	After completing three years Bachelors of Commerce (B.Com.) course, students would gain a through deep knowledge in Fundamentals of Commerce, Banking and MS – Office
<b>PO4</b>	All-inclusive outlooks of the course offer a number of value based and job-oriented courses, which ensure that students are trained up-to-date.
<b>PO5</b>	Students can possess wide spectrum of managerial skills with competency building qualities in specific areas of commerce and other related fields.

### Programme Specific Outcomes (PSOs)

<b>PSO1</b>	Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
<b>PSO2</b>	Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
<b>PSO3</b>	Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
<b>PSO4</b>	Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
<b>PSO5</b>	Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books.



## SRI VIDYA MANDIR ARTS & SCIENCE COLLEGE

(Autonomous)

Bachelor of Commerce (B.COM)

Programme Pattern and Syllabus (CBCS)

(For Students Admitted in the College from the Academic Year 2020-2021 Onwards)

Sl. No.	Part	Nature of Course	Course Code	Name of the Course	Hours/ Week	Credits	Marks		
							CIA	ESE	Total
<b>SEMESTER – I</b>									
1	I	Language	20UTA1F01	Tamil – I	6	3	25	75	100
2	II	Language	20UEN1F01	English – I	6	3	25	75	100
3	III	Core – I	20UCM1C01	Financial Accounting – I	5	4	25	75	100
4		Core – II	20UCM1C02	Business Communication	5	4	25	75	100
5		Allied – I	20UEC1A01	Business Economics	6	4	25	75	100
6	IV	Value Education	20UVE101	Manavalakkalai Yoga	2	2	25	75	100
<b>Total</b>					<b>30</b>	<b>20</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>SEMESTER – II</b>									
7	I	Language	20UTA2F02	Tamil – II	6	3	25	75	100
8	II	Language	20UEN2F02	English – II	6	3	25	75	100
9	III	Core – III	20UCM2C03	Financial Accounting – II	5	4	25	75	100
10		Core – IV	20UCM2C04	Business Management	5	4	25	75	100
11		Allied – II	20UEC2A02	Indian Economy	6	4	25	75	100
12	IV	Common Paper	20UES201	Environmental Studies	2	2	25	75	100
<b>Total</b>					<b>30</b>	<b>20</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>SEMESTER – III</b>									
13	III	Core – V	20UCM3C05	Business Law	5	4	25	75	100
14		Core – VI	20UCM3C06	Corporate Accounting – I	6	4	25	75	100
15		Core – VII	20UCM3C07	Banking Theory Law & Practice	5	4	25	75	100
16		Allied – III	20UMA3A03	Business Statistical Methods	6	4	25	75	100
17	IV	SBEC – I	20UCM3S01	Capital Market	3	3	25	75	100
18		SBEC – II (Skill Practical)	20UCM3SP01	MS–Office Practical – I	3	3	25	75	100
19		NMEC – I	20UCM3N01	Marketing (Offered)	2	2	25	75	100



				by Our Department to Other Department)					
<b>Total</b>					<b>30</b>	<b>24</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>SEMESTER – IV</b>									
20	III	Core –VIII	20UCM4C08	Company Law	5	5	25	75	100
21		Core – IX	20UCM4C09	Corporate Accounting – II	6	5	25	75	100
22		Core – X	20UCM4C10	Principles of Marketing	5	4	25	75	100
23		Allied – IV	20UMA4A04	Business Mathematics and Statistical Techniques	6	4	25	75	100
24	IV	SBEC – III	20UCM4S02	Project Methods and Techniques.	3	3	25	75	100
25		SBEC – IV (Skill Practical)	20UCM4SP02	Tally Practical – II	3	3	25	75	100
26		NMEC – II	20UCM4N02	Human Resource Management (Offered by Our Department to Other Department)	2	2	25	75	100
<b>Total</b>					<b>30</b>	<b>26</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>SEMESTER – V</b>									
27	III	Core – XI	20UCM5C11	Cost Accounting	6	5	25	75	100
28		Core – XII	20UCM5C12	Practical Auditing	6	5	25	75	100
29		Core – XIII	20UCM5C13	Income Tax Law and Practice – I	6	5	25	75	100
30		Core – XIV	20UCM5C14	E-Commerce	6	4	25	75	100
31		Elective – I		Elective – I	6	5	25	75	100
<b>Total</b>					<b>30</b>	<b>24</b>	<b>125</b>	<b>375</b>	<b>500</b>
<b>SEMESTER – VI</b>									
32	III	Core – XV	20UCM6C15	Management Accounting	6	5	25	75	100
33		Core – XVI	20UCM6C16	Entrepreneurial Development	6	5	25	75	100
34		Core – XVII	20UCM6C17	Income Tax Law and Practice – II	6	5	25	75	100
35		Core – XVIII (Core Practical)	20UCM6P01	Commerce Practical	6	5	25	75	100
36		Elective – II		Elective – II	6	5	25	75	100



37	V	Extension Activities		Extension Activities *	–	1			
<b>Total</b>					<b>30</b>	<b>26</b>	<b>125</b>	<b>375</b>	<b>500</b>
<b>Grand Total</b>					<b>180</b>	<b>140</b>	<b>900</b>	<b>2700</b>	<b>3600</b>

\* No University Examinations. Only Credit is given.

#### Extra Credit Courses (Part – VI)

Semester	Course	Credit
II	SWAYAM and MOOC	2
IV	SWAYAM and MOOC	2
VI	SWAYAM and MOOC	2
<b>Total</b>		<b>6</b>

#### List of Elective Papers (Colleges Can Choose Any One Group)

Group	Code	Semester	Course
Group A	20UCM5PR1	I	Project Work
	20UCM6E01	II	Fundamentals of Insurance
Group B	20UCM5E02	I	Office Organization
	20UCM6E03	II	Secretarial Practice
Group C	20UCM5E04	I	Human Resource Management
	20UCM6E05	II	Indian Financial Services
Group D	20UCM5E06	I	Campus to Corporate
	20UCM6E07	II	Customer Relationship Management

#### Note

CBCS – Choice Based Credit system

CIA – Continuous Internal Assessment

ESE – End of Semester Examinations



# PROGRAMME SYLLABUS



Program: B.Com				
Core – I		Course Code: 20UCM1C01		Course Title: Financial Accounting – I
Semester I	Hours/Week 5	Total Hours 75	Credits 4	Total Marks 100

### Course Objectives

1. To familiarize basic concepts of accounting and its features.
2. To understand procedures involved in accounting process and its applications.
3. To acquire knowledge of preparation of final accounts of companies.

### **UNIT – I**

Basic Concepts: Fundamentals of Book Keeping – Meaning – Definition – Book Keeping Vs. Accounting – Objectives – Advantages and Limitations of Accounting – Methods of Accounting – Double Entry System – Meaning – Advantages – Types of Accounts – Accounting Rules – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary Books – Cash Book – Trial Balance – Rectifications of Errors.

### **UNIT – II**

Final Accounts of a Sole Trading Concern – Trading, Profit & Loss a/c and Balance Sheet with Adjustments, Difference Between Trading a/c, P&L a/c and Balance Sheet.

### **UNIT – III**

Bank Reconciliation statement – Causes for Difference – Preparation of Bank Reconciliation statement – Average Due Date.

### **UNIT – IV**

Depreciation – Meaning – Causes – Characteristics – Objectives – Methods – Fixed – Diminishing – Annuity – Provisions and reserves.

### **UNIT – V**

Accounting Standards – Meaning – Objectives – Indian accounting standards (Theory only).

**NOTE:** Question Paper Shall Cover 20% Theory and 80% Problems.

**Text Books**

1. R.L. Gupta and V.K. Gupta, Financial Accounting, Sultan Chand and Sons, New Delhi, 2019
2. S.P. Jain and K.L. Narang, Financial Accounting, Kalyani Publishers, Ludhiana, 2018
3. Reddy and Murthy, Financial Accounting, Margham Publications, Chennai, 2020

**Reference Books**

1. Dr. S. Ganesan and Kalavathi, Financial Accounting, Tirumalai Publications, Nagercoil, 2019.
2. R.S.N. Pillai and Bagavathy, Financial Accounting, Margham Publications, Chennai, 2018.
3. Dr. Chandra Bose, Advanced Accounting, PHI Learning (P) Ltd., Delhi, 2019.

**Course Outcomes (COs):**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand fundamental accounting concepts, principles, conventions and methods of accounting.	K1 & K2
CO2	Preparation of final accounts of companies.	K2 & K3
CO3	Gather knowledge about BRS and Average Due Date.	K3 & K4
CO4	Gain knowledge regarding methods of providing depreciation.	K5
CO5	Learn about the Indian Accounting Standards.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

**Mapping of COs with POs**

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**





Program: B.Com				
Core – II		Course Code: 20UCM1C02		Course Title: Business Communication
Semester I	Hours/Week 5	Total Hours 75	Credits 4	Total Marks 100

### Course Objectives

1. To develop better written and oral business communication skills among students and enable them to know effective media of communication.
2. To enhance their writing skills in various forms of business letters and reports.
3. To know basic techniques involved in modern forms of communication.

### **UNIT – I**

Business Communication: Meaning – Objectives – Media – Barriers – Importance of Effective Business Communication – Modern Communication Methods – Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout.

### **UNIT – II**

Enquiries – Replies – Offers and Quotations – Orders and Their Execution – Credit and Status Enquiries – Meaning – Trade and Bank References – Complaints and Adjustments – Collection Letters – How to Write Effective Collection Letters – Sales Letters – Circular Letters.

### **UNIT – III**

Banking Correspondence – Introduction – Correspondence with Customer, Head Office – Insurance Correspondence – Life Insurance – Fire insurance – Marine Insurance – Agency Correspondence.

### **UNIT – IV**

Application for Jobs: Preparation of Resume – Interviews – Meaning – Types of Interview – Candidates Preparing for an Interview Guidelines to be Observed During an Interview – Appointment letter – Modern forms – Fax – Email – Video Conference – Internet – Websites – Uses of the Various Forms of Communication.

**UNIT – V**

Company Secretarial Correspondence – Agenda, Minutes and Report Writing – Types – Characteristics of Good Report – Report of individuals – Memorandum.

**NOTE:** Question Paper Shall Cover 100% Theory

**Text Books**

1. Rajendra Pal and J.S. Korlahilli, Essentials of Business Communication, Sultan Chand and Sons, New Delhi, 2016.
2. V.R. Palanivelu and N. Subburaj, Business Communication, Himalaya Publishing Pvt. Ltd., Mumbai, 2018.
3. Shirley Taylor, Communication for Business, Pearson Publications, New Delhi, 2019.

**Reference Books**

1. M.S. Ramesh and Pattenshetty, Effective Business English and Correspondence, R S. Chand and Co. Publishers, New Delhi, 2019.
2. R.S.N. Pillai and Bhagavathi, Commercial Correspondence, S. Chand Publications, New Delhi, 2016.
3. Sathya Swaroop Debasish and Bhagaban Das, Business Communication, PHI Learning Pvt., Ltd., New Delhi, 2018.

**Course Outcomes (COs):**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about various modern methods of communication.	K1 & K2
CO2	Learn how to write trade letters replies, circular letter and sales letter.	K2 & K3
CO3	Know about correspondence with banking and insurance companies.	K3 & K4
CO4	Familiarize effective communication skills by drafting application letters and resume.	K5
CO5	Creation of agenda, reports and minutes.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**



**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com				
Allied - I		Course Code: 20UEC1A01		Course Title: Business Economics
Semester I	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

### Course Objectives

1. To promote ability to understand basic concepts of economics.
2. To enable students acquire capacity to make relevance of economics in business decisions.
3. To help students be equipped with economic tools for business analysis.

#### **UNIT – I**

Meaning and definition of Economics – Nature and Scope of Economics – Business Economics – Meaning, Objectives, Nature and Scope of Business Economics – Basic Economic Problems – Relationship Between Micro and Macro Economics.

#### **UNIT – II**

Demand Analysis – Demand Schedule – Demand Curve – Elasticity of Demand – Types – Measurement – Its Importance – Demand Forecasting – Different types of Demand Forecasting and Methods.

#### **UNIT – III**

Factors of Production – Law of Returns – Law of variable proportions – Law of Returns to Scale – Economics of Large Scale Production.

#### **UNIT – IV**

Cost and Revenue Analysis – Different Types of Cost and Their Relations to Each Other – Average Cost – Marginal cost – Various types of revenue curve short term and long term – Diagrammatic Representation.

**UNIT – V**

Market Structure and Pricing – Pricing Under Perfect Competition – Pricing Under Monopoly – Monopolistic Competition – Oligopoly and Duopolistic Competition.

**NOTE:** Question Paper Shall Cover 100% Theory

**Text Books**

1. S. Sankaran, Business Economics, Margham Publications, Chennai, 2019.
2. P.N. Reddy and H.R. Appanniah, Economics for Business, Himayala Publications House, New Delhi, 2018.
3. M.L. Jhingan, Advanced Economic Theory, Vrindha Publications, New Delhi, 2019.

**Reference Books**

1. T. Aryamala, Business Economics, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2019.
2. M.L. Jhingan, Micro Economic Theory, Vrindha Publications, New Delhi, 2018.
3. R.K. Lekhi, Managerial Economics, Kalyani Publishers, Ludhiana, 2019.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about nature and scope of economics and relationship between micro and macro-economics.	K1 & K2
CO2	Gain the knowledge about demand analysis and demand forecast.	K2 & K3
CO3	Know about factors of productions and economics of large scale of productions.	K4
CO4	Analyse about cost functions and difference between short run and long run cost functions.	K5
CO5	Acquire knowledge about market structure and pricing.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse , K5 – Evaluate, K6 – Create**



**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	M	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com				
Core - III		Course Code: 20UCM2C03		Course Title: Financial Accounting – II
Semester II	Hours/Week 5	Total Hours 75	Credits 4	Total Marks 100

### Course Objectives

1. To enable students to understand branch and departmental accounts.
2. To enable students to acquire the knowledge about preparation of non- trading concern.
3. To make students understand partnership accounts and apply the same in the real business world.

### **UNIT – I**

Branch Accounts – Meaning, Definition – Dependent Branches – Stock and Debtor System – Independent Branches (Foreign Branches Excluded) — Departmental Accounts — Meaning, Definitions, Features, Basis for Allocation of Expenses – Inter Departmental Transfer at Cost or Selling Price.

### **UNIT – II**

Single Entry System – Meaning – Features – Statement of Affairs Method and Conversion Method – Self–Balancing ledger.

### **UNIT – III**

Final accounts of Non–Trading Concerns – Receipts and Payments Account – Income and Expenditure Account and Balance Sheet – Difference between Receipts and Payments Account & Income and Expenditure Account.

### **UNIT – IV**

Partnership – Admission of a Partner – Retirement of a Partner – Death of a Partner.

### **UNIT – V**

Dissolution of a Partner – Insolvency of a Partner Gradual Realization of Garner vs. Murray — Piece Meal Distribution.

**NOTE:** Question Paper Shall Cover 20% Theory and 80% Problems.

**Text Books**

1. R.L. Gupta and V.K. Gupta, Financial Accounting, Sultan Chand and Sons, New Delhi, 2018.
2. S.P. Jain and K.L. Narang, Financial Accounting, Kalyani Publishers, Ludhiana, 2019.
3. Reddy and Murthy, Financial Accounting, Margham Publications, Chennai, 2020.

**Reference Books**

1. Dr. S. Ganesan and Kalavathi, Financial Accounting, Tirumalai Publications, Nagercoil, 2018.
2. R.S.N. Pillai and Bagavathy, Financial Accounting, Margham Publications, Chennai, 2018.
3. Dr. Chandra Bose, Advanced Accounting, PHI Learning (P) Ltd., Delhi, 2019.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Familiarize concept of branch accounts and departmental accounts.	K1 & K2
CO2	Preparation of single entry accounts.	K2 & K3
CO3	Impart knowledge with relevance to preparation of accounts for non-trading concerns.	K4
CO4	Know about accounting procedure in case of admission of a partner and also understand accounting concept of retirement and death of a partner.	K5
CO5	Prepare accounts in case of dissolution of partnership firm and insolvency of a partner and partners.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

**Mapping of COs with POs**

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low





Program: B.Com				
Core - IV		Course Code: 20UCM2C04		Course Title: Business Management
Semester II	Hours/Week 5	Total Hours 75	Credits 4	Total Marks 100

#### Course Objectives

1. To enable students to understand and appreciate contribution made by management thinkers.
2. To familiarize students with principles, functions and techniques used to effectively manage Business enterprises.
3. To provide opportunities to apply general functions of management in day-to-day managerial practice.

#### UNIT – I

Management – Definition – Importance – Nature and Scope of Management – Functions of Management – Principles of Management – Administration and Management – Role and Functions of Managers – Levels of Management – Scientific Management – Contribution by Henry Fayol – F.W. Taylor – Mary Parker Follet – McGregor and Peter F. Drucker.

#### UNIT – II

Planning – Meaning – Definition – Nature and Importance of Planning – Steps in Planning – Limitations of Planning. Forecasting – Decision Making Process – Types of Decision – Steps in Decision Making.

#### UNIT – III

Organization – Meaning – Nature and Importance of organization – Principles – Types of Organisation – Organization Chart – Departmentation – Span of control – Delegation and Decentralization – Centralization vs. Decentralization – Authority – Responsibility Relationship – Line, Line and Staff – Functional.

**UNIT – IV**

Directing – Meaning – Elements – Principles – Importance – Leadership – Meaning – Definition – Nature and Characteristics – Importance – Leadership Styles – Motivation – Meaning – Definition – Nature and Characteristics of Motivation – Importance of Motivation – Maslow’s Need Hierarchy and McGregor Theories.

**UNIT – V**

Co-ordination – Nature – Importance – Principles of Co-ordination. Control – Meaning – Definition – Nature – Importance – Problems – Steps in control – Essentials of Effective Control – Techniques of control.

**NOTE:** Question Paper Shall Cover 100% Theory

**Text Books**

1. Senthil Kumar .K and Sasi Kumar, Business Management, G. Himalaya Publishing Pvt., Ltd., Mumbai, 2018.
2. Dinkar Pagare, Business Management, Sultan Chand and Sons, New Delhi, 2019.
3. L.M. Prasad, Principles and Practice of Management, Sultan Chand and Sons, New Delhi, 2019.

**Reference Books**

1. S.A. Sherlekar, Principles of Business Management, Himalaya Publishing House, Mumbai, 2018.
2. P.C. Tripathi and P.N. Reddy, Principles of Management, Tata McGraw Hill, New Delhi, 2019.
3. J. Jayasankar, Principles of Management, Margham Publications, Chennai, 2019.



### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand basic concepts of business management and theories of management.	K1 & K2
CO2	Acquire knowledge of nature of planning.	K2 & K3
CO3	Know about organization and departmentation.	K3 & K4
CO4	Learn about concept of direction and leadership.	K4 & K5
CO5	Gather the information about co-ordination and controlling.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com				
Allied - II		Course Code: 20UEC2A02		Course Title: Indian Economy
Semester II	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

### Course Objectives

1. To acquire sufficient knowledge about India's economic features, growth and development.
2. To impart knowledge about relative share of India as an emerging economic power in the world market.
3. To enable students to understand nature and structure of Indian economy and five years planning.

#### **UNIT – I**

Meaning and Definitions of Under Development – Features of Less Developed and Developing Economics. Economic Development – Economic and Non–Economic Factors Impending Economic Development – Concept of Growth and Development – Stages of Economic Growth – Indicators of Economic Development.

#### **UNIT – II**

Capital Formation – Human and Physical, Savings and Investment Pattern Since 1991 – National Income – Methods, trends, Limitation – Distribution – Recent trends in National Income – Black Money – Corruption.

#### **UNIT – III**

Place of Agriculture in Indian Economy – Causes for Low Productivity – Credit Needs of the Indian Farmers – Sources of Rural Credit – Present System of Indian Agricultural Marketing – Measures to Improve Agricultural Marketing in Brief New Agricultural Strategy – Green Revolution.

**UNIT – IV**

Role of Industrialization – Cottage and Small Scale Industries – Some Large Scale Industries (Cotton, Sugar, Iron And Steel, Tea and Petro Chemical) Industrial Policy – 1991 – Industrial Sickness in India – Subsidies of Incentives for Industries – LPG – Objectives and Specialization – New Economic Policy (NEP) – Objectives.

**UNIT – V**

Planning in India – Strategy of India Planning – Resources for Financing Plan – Agriculture and Industrial Development – Planning Techniques – Investment Proprieties – General objectives – Targets, Achievements and Failures – 11<sup>th</sup> and 12<sup>th</sup> Five year Plans – NITIAYOG.

**NOTE:** Question Paper Shall Cover 100% Theory

**Text Books**

1. Dutt and Sundaram, Indian Economy, Sultan Chand and Sons, New Delhi.
2. Misra and Puri, Indian Economy, Himalaya Publishing House, Mumbai.
3. Jhingan, Economic Development and Planning, M.L. Vrindha Publications, New Delhi.

**Reference Books**

1. Five Year Plan Reports – Govt. of India.
2. S. Sankaran, Indian Economy, Margham Publications, Chennai.
3. Dhingara, Indian Economy, I.C. Sultan and Sons, New Delhi.



### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about developed, developing and under developing countries economics.	K1 & K2
CO2	Acquire concepts of savings pattern and national income.	K2 & K3
CO3	Gather knowledge about agriculture revolution.	K3 & K4
CO4	Know about role of industrialization and industrial policy.	K5
CO5	Learn about the five years planning and development.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse , K5 – Evaluate, K6 –Create**

### Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**