

BHARATHIAR UNIVERSITY: COIMBATORE 641 046
B. Com (Information Technology) - (CBCS PATTERN)
(For the students admitted from the academic year **2025-2026** onwards)

Scheme of Examination

Part	Title of the Course	Hours/ Week	Examination				Credits
			Duration in Hours	Maximum Marks			
				CIA	CEE	Total	
Semester I							
I	Language - I	6	3	25	75	100	4
II	English - I	6	3	25	75	100	4
III	Core Paper I - Financial Accounting I	6	3	25	75	100	4
III	Core Paper II – Computer Application Practical I (MS Office)	6	3	25	75	100	4
III	Allied A: Paper I - Business Economics	4	3	25	75	100	4
IV	Environmental Studies*	2	3	-	50	50	2
Total		30		125	425	550	22
Semester II							
I	Language – II	6	3	25	75	100	4
II	English – II	4	3	25	25	50 [@]	2
II	Effective English: Language Proficiency for Employability http://kb.naanmudhalvan.in/Special:Filepath/Cambridge_Course_Details.pdf	2		25	25	50 [#]	2
III	Core Paper III - Financial Accounting II	6	3	25	75	100	4
III	Core Paper IV – Database	5	3	25	75	100	4

	Management System (Practical - II)						
III	Allied A: Paper II – Principles of Management	5	3	25	75	100	4
IV	Value Education – Human Rights*	2	3	-	50	50	2
	Total	30		150	400	550	22
Semester III							
I	Language – III	6	3	25	75	100	4
II	English – III	4	3	25	75	100	4
III	Core Paper V - Corporate Accounting	6	3	25	75	100	4
III	Core Paper VI - Object Oriented Programme with C++ (Theory)	5	3	25	75	100	4
III	Allied B: Paper I - Mathematics for Business	4	3	20	55	75	3
IV	Skill based Subject: Computer Applications: C++ Practical-III	3	3	25	25	50 [@]	2
IV	Tamil** / Advanced Tamil* (OR) Non-major elective - I (Yoga for Human Excellence)* / Women's Rights*	1	2	-	25	25	1
IV	Health and Wellness**	1	1	25	-	25	1
IV	Naan Mudhalvan Course: Microsoft office Essentials	2		25	25	50	2
	Total	32		195	430	625	25

Semester IV							
I	Language – IV	6	3	25	75	100	4
II	English – IV	4	3	25	75	100	4
III	Core Paper VII - Cost Accounting	6	3	25	75	100	4
III	Core Paper VIII - Python Practical IV	4	3	25	75	100	4
III	Allied B: Paper II – Statistics for Business	4	3	20	55	75	3
IV	Skill based Subject 2: Executive Business Communication	3	3	25	25	50 [@]	2
IV	Office Fundamentals: Digital Skills for Employability http://kb.naanmudhalvan.in/Special:FilePath/Microsoft_Course_Details.xlsx	3	-	25	25	50 [#]	2
IV	Basic Tamil**/Advanced Tamil* (OR) Non-major elective -II (General Awareness*)	2	3	-	50	50	2
Total		32		170	455	625	25
Semester V							
III	Core Paper IX - Management Accounting	6	3	25	75	100	4
III	Core Paper X – Direct Tax	6	3	25	75	100	4
III	Core Paper XI - Software with Visual Basic (Theory)	4	3	25	75	100	4
III	Core Paper XII– Computer Applications: GST with Tally Practical – V	4	3	25	75	100	4
III	Elective I -	5	3	25	75	100	4
IV	Skill based Subject – Business Law	3	3	25	25	50 [@]	2

IV	Naan Mudhalvan Course: Banking, Lending and NBFC Products and Services- 1	2		25	25	50	2
	Total	30		175	425	600	24
Semester VI							
III	Core Paper XIII - Principles of Auditing	5	3	25	75	100	4
III	Core Paper XIV - Digital Marketing	5	3	25	75	100	4
III	Core Paper XV - Web Design (Theory)	5	3	25	75	100	4
III	Elective II	4	3	25	75	100	3
III	Elective III	5	3	25	75	100	4
IV	Skill Based Subject - Computer Applications: Visual Basic & Web Designing Practical- VI	3	3	25	25	50	3
IV	Project Based Learning: Advanced Platform Technology / Data Analytics & Visualization http://kb.naanmudhalvan.in/Bharathiar University_(BU)	3		25	25	50 [#]	2
V	Extension Activities**	-	-	50	-	50	2
	Total	30		225	425	650	26
	Grand Total	184		1040	2560	3600	144

* No Continuous Internal Assessment (CIA). Only University Examinations.

** No University Examinations. Only Continuous Internal Assessment (CIA).

@ University semester examination will be conducted for 50 marks (As per the existing pattern of examination) and the marks will be converted to 25 marks.

Naan Mudhalvan Course: CEE will be assessed by Industry for 25 marks and CIA will be done by the course teacher

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Informatics and Cyber Laws
	B	Business Finance
	C	Banking Law & Practice
Elective – II	A	E-Commerce and Net Banking
	B	Financial Markets
	C	Investment Management
	A	Integrated Marketing communication
	B	Entrepreneurial Development
	C	Project Work

FIRST YEAR – SEMESTER – I

Core I - Financial Accounting I

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core I	6				4	6	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours

I	<p>Fundamentals of Financial Accounting</p> <p>Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.</p>	18
II	<p>Final Accounts</p> <p>Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.</p>	18
III	<p>Depreciation and Bills of Exchange</p> <p>Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.</p> <p>Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method.</p> <p>Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.</p>	18
IV	<p>Accounting from Incomplete Records</p> <p>Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.</p> <p>Average Due Date and Account Current.</p>	18
V	<p>Royalty and Insurance of Claims</p> <p>Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.</p> <p>Insurance Claims –Calculation of Claim amount-Average clause (Loss of Stock only)</p>	18
	Total	90

THEORY 20% & PROBLEM 80%	
CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheswari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
Reference Books	
1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting

Core II	5			4	5	25	75	100
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Pre-requisite	Basic Knowledge about Computer	Syllabus Version	2025-26
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Course Objectives:

The main objectives of this course is to learn basics of office applications.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

CO1	Create, format, and collaborate on documents	K2
CO2	Use MS Excel for data manipulation and analysis	K4
CO3	Create and deliver effective presentations	K3
CO4	Understanding basics of coding and apply the same in more complex programming in other languages	K4

K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create

	MS – Word	15 Hours
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List of Programs:

- Write a short paragraph on a topic of your choice and do the following operations:
 - Apply the "Heading 1" style to the main title of your document.
 - Use "Heading 2" for subheadings.
 - Justify the paragraph
 - Insert a citation for a book or article referred in the paragraph.
 - Create a bibliography at the end of the document.
 - Share the document with a classmate or instructor for collaboration.
 - Use the "Comments" and "Track Changes" features to review and edit each other's work.
- Create a survey form using text boxes, checkboxes, and dropdown menus.
 - Protect the form so that it can only be filled out and not edited.
 - Collect the data for the form created
- Create a letter template with placeholders for the recipient's name and address.
 - Use the Mail Merge feature to create letters for a list of recipients.
- Record a macro that formats a paragraph with a specific font, size, and colour. Run the macro on a paragraph to test if it works correctly.

	MS Excel	15 Hours
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- Enter the following data into a new Excel sheet:

Student Name	Math	Science	English	History
John Doe	85	90	78	82
Jane Smith	92	88	84	91
Sam Brown	75	80	70	68
Lisa White	88	92	89	85

o "History."

- Calculate the average score for each student using the AVERAGE function.
- Create a bar chart to display the average scores of students
- Use a color scale to show the variation in average scores.
- Create a PivotTable to summarize the average score for each subject.

6. Add a new sheet with a list of subjects and their respective credits:

Subject	Credits
Math	4
Science	3
English	3
History	2

- Use VLOOKUP to add a "Credits" column to the original data sheet, matching subjects to their corresponding credits.

7. Create a budget tracker with columns for "Income," "Expenses," "Category," and "Balance."

- Share the workbook with a classmate or instructor for collaboration.
- Use the "Comments" feature to leave notes for each other.
- Track changes made by others and review those changes.

Use the Solver add-in to optimize a budget, ensuring that expenses do not exceed income while maximizing savings.

MS – PowerPoint

15 Hours

8. Create an infographic presentation that represents your academic achievements and skills using shapes, icons, and text.

- Convert the bullet points into a SmartArt graphic of your choice.
- Insert a video that is related to your future goals.
- Add background music to play throughout the presentation.
- Upload the presentation to a cloud storage service and share the link with a classmate.

9. Create a new PowerPoint presentation for a photo album.

- Insert at least ten photos and apply the "Photo Album" feature.
- Add captions to each photo.
- Use the "Record Slide Show" feature to record your presentation, including voice narration and slide timings.
- Save the recorded slide show as a video file.

10. Create a presentation for a topic of Your choice using Text, Images, SmartArt.

- Use Designer feature to add themes, Infographics and transitions
- Open the Slide Master view & modify the slide master to include a custom header with your name and the date on every slide.
- Add a footer with the slide number on every slide.
- Add a hyperlink to a website related to your topic.
- Insert an action button that links back to the first slide.

Allied A	4				4	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
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:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.								15
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.								15
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal 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.								15

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	15
V	Product Pricing 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	15
	TOTAL	75
CO	Course Outcomes	
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understood the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
	Textbooks	
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 Econmomics, 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	Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.
5	Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://youtube.com/channel/UC69_P77nf5-rKrjepVESqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 - Strong, 2 - Medium, 1- Low

FIRST YEAR – SEMESTER – II

Core III - Financial Accounting II

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core III	6				4	6	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std.									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit								18
II	Branch and Departmental Accounts Branch – Dependent Branches : Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.								18

III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	18
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	18
V	Accounting Standards for financial reporting Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Account	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand, New Delhi.	
2	M C ShuklaTS Grewal&S C Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	

4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S.Reddy& A. Murthy, Financial Accounting, Margham Publishers, Chennai.
Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11

AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2
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3 - Strong, 2 - Medium, 1- Low

FIRST YEAR – SEMESTER – II

Core Paper IV - Database Management Systems (Practical - II)

Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core Paper IV			5		4	5	25	75	100
Learning Objectives									
LO1	To understand various kinds of database systems and various models of SQL								
LO2	To provide knowledge about various SQL specialities and calculus								
LO3	To apply the concepts of SQL DDL commands								
LO4	To analyse the SQL DML commands								
LO5	To apply the advanced SQL features								
Prerequisites: Should have studied Commerce in XII Std..									
Unit	Contents								No. of Hours
I	<p>Database System: Introduction: Components of Database System – Database System. Architecture – Data Independence – Database user - Database Administrator-Entity – E-R Diagram – Parallel System - Centralized System – Network System - Storage Structure – Distributed System.</p> <p>Approaches & Models: Relational Approaches – Network Approaches - Hierarchical Approaches – Relations –Domains – Attributes – Keys. Relational Algebra: Traditional & Special Relational Operators – IMS Architecture – Data Structure – Program Communication Block –Architecture of DBTG – Fundamental & Additional Operators – Relational Calculus & Tuple Relational Calculus.</p>								15

II	SQL: Introduction – Dynamic Statements – Retrieval Operations – Built in Functions – DDL & DML Commands – Condition Based Queries. SQL Fundamentals: Integrity – Triggers – Security – Advanced SQL Features – Dynamic & Embedded SQL	15
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PROGRAM 1:

1. Create the Project table with the following fields.

Field Name	data type	width	Constraint	Description
projno	number	5	Primary key	Project Number
location	character	20		Project Location
custname	character	20		Customer Name
Year	number	4		Project Year

2. Create the Employee table with the following fields.

Field Name	data type	width	Constraint	Description
empno	number	5	Primary key	Employee Number
empname	character	20		Employee Name
deptno	number	5	Foreign key	Department Number
projno	number	5	Foreign key	Project Number
Salary	number	8,2		Employee Salary

3. Insert the following data into the tables:

III

15

Project Table

PROJNO	LOCATION	CUSTNAME	Year
	Chennai	Vimal	2005
	Coimbatore	Vijay	2006
	Salem	Ramesh	2005
	Chennai	Ravi	2005
	Chennai	Suresh	2006
	Salem	Murali	2005

Employee Table

EMPNO	EMPNAME	DEPTNO	PROJNO	SALARY
101	richard	10	1	15000
102	krishnan	20	3	20000
103	raui	10	2	16000
104	rahul	30	1	24000
105	prakash	40	2	18000
106	preu	20	4	25000
107	vijay	30	5	30000
108	vikram	10	6	35000
109	venu	40	1	35000
110	santhosh	20	3	28000

4. Perform the following queries:

- a) Increase the salary of the employees working in department number 10 by 15%.
- b) Find the employee number and names of employees who get the salary in the range 20000 and 30000.
- c) Find the information about the employees whose name starts with the letter 'r'.
- d) Find the employee names and salary for employees who work in 'production' department.
- e) Find the details of the employee who gets the maximum salary.
- f) Find the department number of all departments which has more than 2 employees working in it.

PROGRAM 2:

1.

1. CREATE the table WAREHOUSES with the following fields.

Field Name	data type	width	Constraint
Code	Char	15	Primary Key
Location	Char	15	Not Null
Capacity	varchar	15	Not Null

2. CREATE the table BOXES with the following fields.

Field Name	data type	width	Constraint
BCode	Char	15	
Contents	Char	15	Not Null
Value	varchar	10	Not Null
Warehouse	Char		Foreign Key(Primary Key)

3. Perform the following queries.

- a) Modify B Code as a Not null in "BOXES" table.
- b). In Boxes table Code must be greater than 100 how to evaluate the condition?
- c). Insert the value to WAREHOUSES table & Boxes table:

CODE	LOCATION	CAPACITY
1	cbe	4
2	cbe	5
3	pldm	2
4	sulur	3
5	pldm	2
6	newyork	3

B CODE	CONTENTS	VALUE	WAREHOUSE
a3se	cover	330	2
s4hi	cup	380	5
d7yt	pen	280	4
n9ok	note	130	5
e2ep	gum	110	2
h2aa	doll	170	3
c4kj	lamp	130	3
r9oi	pen	110	2
b3uh	note	140	3
d9og	lamp	280	5
h5rt	papers	280	2

d. Boxes table “contents” contains many duplicate values within it. Retrieve the value without any duplication.

e. Find the values between 3 and 8 and show the results and Use all Aggregate function in boxes table (Use Value field)

f. Retrieve the warehouse code along with the average value of the boxes in each warehouse.

PROGRAM 3:

1. Create the table Pieces with the following fields.

FIELD NAME	DATATYPE	WIDTH	CONSTRAINT	DESCRIPTION
Code	Integer	6	Primary key	Piece code
Name	Character	25	Not null	
Color	Character	10	White or black	

IV

2. Create the table providers with the following fields.

FIELD NAME	DATATYPE	WIDTH	CONSTRAINT	DESCRIPTION
Code	Character	8	Primary key	Providers code
Name	Character	25	Not null	
State	Character	15	Fill it with Tamil Nadu	
Phoneno	Number	10	Value must be 10	

3. Create the table provides with the following fields.

15

FIELD NAME	DATATYPE	WIDTH	CONSTRAINT	DESCRIPTION
Piece	Integer	6	Primary key, Foreign key	Piececode
Provider	Character	6	Primary key, Foreign key	Providers code
Price	Numeric	8,2		Price of the piece
Qty	Numeric	5	Not null	Number of pieces

4. Perform the following queries:

a) Insert the following records into all tables:

Code	Name	Color
1	Sprocket	White
2	Screw	Black
3	Nut	White
4	Bolt	Black

Piece	Provider	Price	Qty
1	HAL	10	5
1	RBT	15	7
2	HAL	20	5
2	RBT	15	8
2	TNBC	14	10
3	RBT	50	1
3	TNBC	45	5

Code	Name	State	Phoneno
HAL	Clarke Enterprises	Tamil nadu	6543980987
RBT	Susan Calvin corp.	Tamil nadu	9756437206
TNBC	Skellington supplies	Tamil nadu	9875438790

- Obtain the names of all providers who supply piece 1.
- Obtain the name of piece and price from all provides where piece equals to 2.
- display the details of pieces whose price is in the range of 10 to 50(both values included).
- display name and price of the piece in descending order.
- Select the name of pieces provided by provider with code "HAL".

PROGRAM 4:

1. CREATE the table MANUFACTURERS with the following fields.

Field Name	data type	width	Constraint	Description
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Code	Integer	-	Primary key	Manufacturers code
Name	character	20	Not null	Name of Manufacturers

2. Create the Products table with the following fields.

Field Name	data type	Constraint	Description
Code	Integer	Primary key	Product code
Name	character	Not null	Name of the products
Price	Real	Not null	Product price
Manufacturer	Integer	Foreign key	Manufacturer code

2. Insert the following record into the tables

CODE	NAME	PRICE	MANUFACTURER
1	Hard drive	240	5
2	Memory	120	6
3	ZIP drive	150	4
4	Floppy disk	5	6
5	Monitor	240	1
6	DVD drive	180	2
7	CD drive	90	2
8	Printer	270	3
9	Toner cartridge	66	3
10	DVD burner	180	2

CODE	NAME
1	Sony
2	Creative Labs
3	Hewlett-Packard
4	Imega
5	Fujitsu
6	Winchester

4. Perform the following queries

- Select the name and price in cents (i.e., the price must be multiplied by 100).
- Select the name and price of all products with a price larger than or equal to \$180, and sort first by price (in descending order), and then by name (in ascending order).
- Select all the data from the products, including all the data for each product's

- manufacturer.
- d. Select the average price of each manufacturer's products, showing the manufacturer's name.
 - e. Select the names of manufacturer whose products have an average price larger than or equal to \$150.
 - f. Select the name and price of the cheapest product.

PROGRAM 5:

1. Create the department table as follows

Field Name	data type	width	Constraint	Description
Code	Integer	25	Primary key	Department Code
Name	Text	20		Name of the department
Budget	Real			Budget

2. Create Employee tables as follows

Field Name	data type	width	Constraint	Description
SSN	Integer	25	Primary key	Employee Number
Name	Text	20		Employee Name
<u>LastName</u>	Text	20		<u>Emp Lastname</u>
Department	Integer	25	Foreign key	Dept Code

3. Insert data to the tables as follows:

V

15

CODE	NAME	BUDGET
14	IT	65000
37	Accounting	15000
59	Human Resources	240000
77	Research	55000

SSN	NAME	LASTNAME	DEPARTMENT
123234877	Michael	Rogers	14
152934485	Anand	Manikutty	14
222364883	Carol	Smith	37
326587417	Joe	Stevens	37
332154719	Mary-Anne	Foster	14
332569843	George	O'Donnell	77
546523478	John	Doe	59
631231482	David	Smith	77
654873219	Zacary	Efron	59
745685214	Eric	Goldsmith	59
845657245	Elizabeth	Doe	14
845657246	Kumar	Swamy	14

4. Perform the following queries:

- Add 'course name' column to the department's table and course name must be 'bca' (if not given).
- Add salary column to employees table and the salary between 10000 and 25000.
- Additionally, add phone no column to employee table and make sure the number should be unique.
- Select all the data of employees that work in department 14.
- Select all the data of employees whose last name begins with an "S".
- Select the sum of all the departments' budgets.

PROGRAM 6:

1. CREATE the table MOVIES with the following fields.

Field Name	Data Type	Width	Constraint
Code	Integer	10	Primary key
Title	Varchar	30	Not null
Rating	Varchar	30	

2. CREATE the table MOVIE THEATERS with the following fields.

Field Name	Data Type	Width	Constraint
Code	Integer	10	Not Null, Foreign key
Name	Varchar	30	Not Null
Movie	Integer	20	

3. Insert the following values to the created tables.

Movies Table

CODE	TITLE	RATING
9	Citizen King	G
1	Citizen Kane	PG
2	Singin' in the Rain	G
3	The Wizard of Oz	G
4	The Quiet Man	
5	North by Northwest	
6	The Last Tango in Paris	NC-17
7	Some Like it Hot	PG-13
8	A Night at the Opera	

Movie theaters Table

CODE	NAME	MOVIE
1	Odeon	5
2	Imperial	1
3	Majestic	
4	Royale	6
5	Paraiso	3
6	Nickelodeon	

4. Perform the following queries:
- a) Add a new field location to the table Movies theaters.
 - b) Modify the movie theaters table to set the location column to 'CBE' if not given.
 - c) Insert a new record to table movies.
 - d) Remove a record from movies table where rating is A and code is 10
 - e) Set the rating of all unrated movies to "G".
 - f) Remove movie theaters projecting movies rated "NC-17".

	TOTAL	75
CO	Course Outcomes	
CO1	Recalling various concepts relating to data base management systems	
CO2	Illustrate various models of relational data base systems	
CO3	Applying SQL DDL commands	
CO4	Analysing various SQL DML commands	

CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
TOTAL	15	10	15	10	10	10	10	10	10	10	10
AVERAGE	3	2	3	2	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

Allied A: Paper II – Principles of Management

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Allied B	5				4	4	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art - Evolution of Management Thoughts - F. W. Taylor, Henry Fayal, Peter F Drucker, Elton Mayo - Functions of Management - Trends and Challenges								15

	of Management. Managers – Qualification – Duties & Responsibilities.	
II	<p>Planning</p> <p>Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.</p>	15
III	<p>Organizing</p> <p>Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.</p>	15
IV	<p>Staffing</p> <p>Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work From Home - Managing Work From Home [WFH].</p>	15
V	<p>Directing</p> <p>Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.</p> <p>Co-ordination and Control</p> <p>Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
	Total	75

CO	Course Outcomes
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.
Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
Reference Books	
1	K Sundhar, Principles Of Management, Vijai Nicholos Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm

Mapping With Programme Outcomes And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER – III

Core Paper V - Corporate Accounting I

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core V	6				4	6	25	75	100

Learning Objectives

LO1	To understand about the pro-rata allotment
LO2	To know the provisions of companies Act under Redemption of Preference shares and debentures
LO3	To learn the form and contents of Financial statements as per Schedule III of Companies Act 2013

LO4	To examine the factors affecting goodwill of a company	
LO5	To identify the Significance of International financial reporting standard (IFRS)	
Prerequisite: Should have studied Financial Accounting in I Year		
Unit	Contents	No. of Hours
I	Issue of Shares Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	18
II	Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	18
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.	18
IV	Valuation of Goodwill & Shares Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.	18
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Indi AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	To understand the provisions for underwriting commission	

CO2	To examine the provisions of issue and redemption of preferences shares and debentures
CO3	To illustrate part I and part II forms
CO4	To value shares and goodwill
CO5	To analyze IND AS 7, 12,16
Textbooks	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M.Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	B.Raman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
Reference Books	
1	T.S.Reddy, A.Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof.Mukeshbramhbutt, Devi,CorporateAccountingI, AhilyaPublication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
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CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER - III

CORE PAPER VI: OBJECT ORIENTED PROGRAMMING USING C++(Theory)

Category	L	T	P	S	Credits	Inst. Hours	Marks	
							CIA	External
Core VI	5				4	5	25	75
Learning Objectives								
LO1	To understand the object technology							
LO2	To impart the information on codes and arrays							
LO3	To enhance the user functions							
LO4	To analyse the classes and objects							
LO5	To Enhance reusability features using the concept inheritance							
Prerequisite: Should have studied Commerce in XII Std..								

Unit	Contents	No. of Hours
I	Introduction to Object Technology: Object Oriented Programming Concepts–OOP Benefits and OOP applications. Elementary C++ Programming: Keywords- Variables- Constants/ Literals - Operators- Fundamental Data Types -Expressions- General Format of a C++ program.	15
II	Conditional/Decision Making Statements: if, if-else, else-if ladder nested if and switch Statements. Loop Statements: while, do-while, for loop. Jump Statements: break, continue, go to statements -Arrays.	15
III	User-Defined Functions: Function Prototyping – Function call - Parameters Passing methods- Inline Functions - Function Overloading - Function Overriding– Strings.	15
IV	Classes and Objects: -Declaring class and objects -Member Functions-Friend Functions-Passing object to function – Returning object from function. Constructors: Features of constructors – Types of Constructors. Destructors: Features of Destructor.	15
V	Inheritance: Single Inheritance - Multilevel inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance – Polymorphism.	15
	TOTAL	75

CO	Course Outcomes
CO1	Recall the basics of Building any programming language
CO2	Explain about Arrays with illustration
CO3	Analyse the benefits of using Friend Function●
CO4	Develop programs for overloading Unary and Binary Operators
CO5	Access the memory Address of any variable using pointers
Textbooks	
1	E.Balaguruswamy, “Object Oriented Programming in C++”, Sixth Edition, 2012, TMH
2	H. Schildt, “The Complete Reference C++”, Fourth Edition, 2002, TMH

3	Kanetkar Y, "Let us C++", Third Edition, 1999, BPB Publishers.
Reference Books	
1	John R Hubbard, "Programming with C++", Third Edition, 2009, TMH.
2	Grady Booch, "Object Oriented Analysis and Design", Addison Wesley
3	James Rumbough et al, "Object Oriented Modelling and Design "
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://en.highscore.de/cpp/boost/
2	http://bookboon.com/en/structural-programming-with-c-plus-plus-ebook

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 - Strong, 2 - Medium, 1- Low

SECOND YEAR – SEMESTER – III

ALLIED B: PAPER I - MATHEMATICS FOR BUSINESS

Course code	TITLE OF THE COURSE	L	T	P	C
ALLIED B PAPER I	MATHEMATICS FOR BUSINESS	4	-	-	3
Pre-requisite	Basics knowledge on Mathematics	Syllabus Version		2025-26	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Understand and apply basic applications of mathematics in business 2. Make the student to be ready for solving business problems using mathematical operations. 3. Provide insight knowledge about variables, constants and functions. 4. Gain the knowledge on integral calculus and determining definite and indefinite functions. 5. Analyze the linear programming problem by using graphical solution and simple method. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts of arithmetic and geometric series and different effective rates of interest for sinking fund, annuity and present value.	K2			
2	Know the basic concepts of addition and multiplication analysis and input and output analysis.	K1			
3	Aware of variables, constants and functions and evaluate the first and second order derivatives.	K2			
4	To gain knowledge on integral calculus and determining definite and indefinite functions.	K2			
5	Analyze the linear programming problem by using graphical solution and simple method.	K4			
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create					
Unit:1	SET THEORY	12 hours			
Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate Of Interest – Sinking Fund – Annuity – Present Value – Discounting of Bills – True Discount – Banker’s Gain.					
Unit:2	MATRIX	12 hours			
Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.					
Unit:3	VARIABLES, CONSTANTS AND FUNCTIONS	12 hours			

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems

Unit:4	ELEMENTARY INTEGRAL CALCULUS	12 hours			
Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.					
Unit:5	LINEAR PROGRAMMING PROBLEM	10 hours			
Linear Programming Problem – Formulation – Solution by Graphical Method Solution by Simple Method.					
Unit:6	CONTEMPORARY ISSUES	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours		60 hours			
Text Book(s)					
1	Navanitham, P.A., “Business Mathematics & Statistics” Jai Publishers, Trichy-21				
2	Sundaresan and Jayaseelan, “Introduction to Business Mathematics”, Sultanchand Co & Ltd, New Delhi				
3	Sanchetti, D. Cand Kapoor, V.K., “Business Mathematics”, Sultanchand Co & Ltd, New Delhi				
Reference Books					
1	G.K.Ranganath, C.S.Sampangiram & Y.Rajan- A Textbook Business Mathematics- Himalaya Publishing House.				
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1	https://www.youtube.com/watch?v=qO1SYFZVmhY				
2	https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD				
3	https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L				
Course Designed By:					
Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S

CO4	S	S	S	M	M
CO5	M	M	S	S	S

SECOND YEAR - THIRD SEMESTER

**SKILL BASED SUBJECT : COMPUTERAPPLICATIONS:C++
PRACTICAL-III**

Course code	TITLE OF THE COURSE	L	T	P	C
CoreXII	COMPUTERAPPLICATIONS:C++ PRACTICAL-III	3	-	-	2
Pre-requisite	Basic knowledge on C++	Syllabus Version		2025-2	

Course Objectives:

The main objectives of the program are to

1. Develop the reusability of C++ program by applying the concept of Inheritance.
2. Apply the concepts of C++ program to solve the given problems in a practical manner.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Create programs by applying class and member functions concept	K3
2	Develop the programs using member function definition	K3
3	Apply the concepts of C++ to solve the problems of business enterprises.	K3
4	Develop the student to use the reusability concepts.	K2
5	Acquire the knowledge on the application of c++ and to solve the problems.	K2

K1-Remember;K2-Understand;K3-Apply;K4 -Analyze;K5 -Evaluate;K6-Create

1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).

AVERAGE	3	2	3	2	2	2	2	2	2	2	2
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3-Strong;2-Medium;1-Low

SECOND YEAR – SEMESTER – IV

Core Paper VII - Cost Accounting

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core VII	6				4	6	25	75	100
Learning Objectives									
LO1	To understand the various concepts of cost accounting.								
LO2	To prepare and reconcile Cost accounts.								
LO3	To gain knowledge regarding valuation methods of material.								
LO4	To familiarize with the different methods of calculating labour cost.								
LO5	To know the apportionment of Overheads.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre - Preparation of Cost Sheet.								18
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								18

III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	18
IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.	18
V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	18
	TOTAL	90
THEORY 20% & PROBLEM 80%		
CO	Course Outcomes	
CO1	Remember and recall the various concepts of cost accounting	
CO2	Demonstrate the preparation and reconciliation of cost sheet.	
CO3	Analyze the various valuation methods of material.	
CO4	Examine the different methods of calculating labour cost.	
CO5	Critically evaluate the apportionment of Overheads.	
Textbooks		
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi	
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,	
3	Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi	
4	T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai	

5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt .Ltd .Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

3 - Strong, 2 - Medium, 1- Low

SECOND YEAR – SEMESTER – IV

Core Paper VIII – Python Practicals IV

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
Core VIII			4		4	4	25	75	100	
Learning Objectives:										
The main objectives of this course are to:										
1. To apply the Python techniques and solve the given problems in a practical manner.										
Expected Course Outcomes:										
On the successful completion of the course, student will be able to:										
CO 1	know the Numbers, Math functions, Strings, List, Tuples and Dictionaries in Python							K	1	
CO 2	implement Decision Making Statements and Function							K	3	
CO 3	inculcate and Apply various skills in Problem Solving							K	4	
CO 4	understand and Apply different File handling operations							K	2	
CO 5	write, Test and Debug Python Program							K	5	
K1-Remember; K2-Understand; K3-Apply;K4-Analyze; K5-Evaluate;K6-Create										
Units	Contents							No of hours		

<ol style="list-style-type: none"> 1. Write a python program that displays the following Employee information: Employee name,Address, Mobile number, Company name, Designation,Salary. 2. Program to Remove Characters From a String Using replace function. 3. Python program to find odd or even using a control statement. 4. Write a python program that asks the user to enter a series of positive numbers (The user should enter a negative number to signal the end of the series) and the program should display the numbers in order and their sum. 5. Program to demonstrate iteration over Tuple, list, and Dictionary Using for Loops inPython. 6. Write a python program to add two matrices 7. Program to use the script of a python file from another python file 8. Python Program to Find Factorial of Number Using Recursion 9. Write a python program to writes a text to a file then read and display the values. 10. Program to find the square root and pi value using modules. 		
	Total hours	60 hours
Text Book(s)		
1.	Wes McKinney, Python for Data Analysis, O'Reilly Media, Inc., 1005 Graven stein Highway North, Sebastopol.	
2.	Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage ,New Delhi	
3.	Ch Satya Narayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi.	
Reference Books		
1.	NA	
2.		
3.		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1.	https://www.geeksforgeeks.org/python-programming-examples	
2.	https://www.programiz.com/python-programming	
3.	https://www.edureka.co/blog/learn-python/	
4.	https://www.programiz.com/python-programming/online-compiler/	
5.	https://www.onlinegdb.com/online_python_compiler	

6.	https://linuxhint.com/python_scripts_beginners_guide/#post-67157-top	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

Allied B: Paper II – Statistics for Business

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Allied B	4	-	-	-	3	4	20	55	75
Course Objectives:									

The main objectives of the course are able to		
<ol style="list-style-type: none"> 1. Provide basic conceptual knowledge on applications of statistics in business. 2. Make the students to be ready for solving business problems using statistical operations. 3. Give a detailed instruction of measurement of dispersion. 4. Gain the knowledge on application of correlation and regression for business operations. 5. Analyze interpolation and probability theory and perform the problems. 		
Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Understand the basic concepts of arithmetic and geometric mean and Different types of data collection.	K 2
2	Recall measures of dispersion.	K 1
3	Execute correlation and regression analysis.	K 3
4	Understand the different types of moving averages.	K 2
5	Analyze interpolation and probability	K 4
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create		
Unit:1	INTRODUCTION	12hours
Meaning and Definition of Statistics – Collection of data — Primary and Secondary – Classification and Tabulation–Diagrammatic and Graphical presentation Measures of Central tendency–Mean,Median, Mode, Geometric Mean and Harmonic Mean –simple problems		
Unit:2	MEASURES OF DISPERSION	10hours
Measures of Dispersion–Range, Quartile Deviation,Mean Deviation, Standard Deviation and Co-efficient of Variation.Skewness–Meaning–Measures of Skewness-Pearson’s and Bowley’s co-efficient of Skewness.		
Unit:3	CORRELATION AND REGRESSION ANALYSIS	12hours
Correlation –Meaning and Definition –Scatter diagram, Karl Pearson’s co-efficient of Correlation,Spearman’s Rank Correlation, Co-efficient of Concurrent deviation.Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression		
Unit:4	TIMESERIES	12hours
Time Series–Meaning,Components and Models–Business forecasting– Methods of estimating trend–Graphic,Semi-average,Moving average and Method of Least squares–Seasonal Variation–Method of Simple average.Index Numbers –Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.		

Unit:5	INTERPOLATI ON	12hour s
Interpolation:Binomial,Newton'sand Lagrangemethods.Probability–ConceptandDefinition –AdditionandMultiplication theoremsofProbability(statementonly)– simpleproblemsbasedonAddition and Multiplication theorems only.		
Unit:6	CONTEMPORARYISSUES	2hour s
Expertlectures,onlineseminars–webinars		
TotalLecturehours		60hours
TextBook(s)		
1	StatisticalMethodsbyS.P.Gupta	
2	BusinessMathematics andStatistics byP.Navaneetham	
3	StatisticsbyR.S.N.Pillaiand V.Bagavathi	
ReferenceBooks		
1	Statistics-Theory,Methods&ApplicationbyD.C.SanchetiandV.K.Kapoor	
2	AppliedGeneralStatisticsbyFrederickE.CroxtonandDudleyJ.Cowden	
RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.]		
1	https://www.youtube.com/watch?v=BUE-XJEHp7g	
2	https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s	
3	https://www.youtube.com/watch?v=Dxcc6ycZ73M	
CourseDesignedBy:		

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 - Strong, 2 - Medium, 1- Low

SECOND YEAR – SEMESTER – IV

Skill Based Subject 2 - Executive Business Communication

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Allied B	3				2	5	25	25	50
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interview								
Prerequisites: Should have studied Commerce in XII Std..									
Unit	Contents								No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout.								8
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters								8
III	Banking Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and								11

	Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing.	8
V	Application Letters Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech	10
	TOTAL	45
CO	Course Outcomes	
CO1	Acquire the basic concept of business communication.	
CO2	Exposed to effective business letter	
CO3	Paraphrase the concept of various correspondences.	
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	
CO5	Acquire the skill of preparing an effective resume	
	Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons-New Delhi.	
2	Gupta and Jain, Business Communication,Sahityabahvan publication, New Delhi.	
3	K.P.Singha, Business Communication, Taxmann, New Delhi.	
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.	
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.	

Reference Books	
1	V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	RithikaMotwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications-New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today-Pearson Education, Private Ltd-NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER – V

Core Paper IX - Management Accounting

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core IX	6				4	6	25	75	100

Learning Objectives

LO1	To understand basics management accounting
LO2	To know the aspects of Financial Statement Analysis
LO3	To familiarize with fund flow and cash flow analysis
LO4	To learn about budgetary control
LO5	To gain insights into marginal costing.

Prerequisite: Should have studied Financial Accounting in Ist Sem.

Unit	Contents	No. of Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.	15
II	Financial Statement Analysis Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	15
III	Fund Flow Analysis & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.	15

	Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.	
IV	Budgetary Control Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.	15
V	Marginal Costing : Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making : Selection Of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.	15
	TOTAL	75
THEORY 20% & PROBLEM 80%		
CO	Course Outcomes	
CO1	Remember and recall basics in management accounting	
CO2	Apply the knowledge of preparation of Financial Statements	
CO3	Analyse the concepts relating to fund flow and cash flow	
CO4	Evaluate techniques of budgetary control	
CO5	Formulate criteria for decision making using principles of marginal costing.	
Textbooks		
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,	
2	Dr.S.N.Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.	
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.	
4	Jenitra L Mervin, Dasilton L Cecil, Management Accounting, Lerantec Press, Chennai.	
5	T.S.Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.	
Reference Books		

1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T.Horngren and Gary Sundem –Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and Gurusamy S, Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 - Strong, 2 - Medium, 1- Low

THIRD YEAR – SEMESTER – V

Core Paper X – Direct Tax

Course code	Course Title	L	T	P	C
Core Paper X	Direct Tax	6			4
Pre-requisite	Basic knowledge in Tax	Syllabus version	2025-2026		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. To understand the various concepts of income tax and related terminologies 2. To familiarize with calculation of income under different heads 3. To understand the process of set off and carry forward of losses while computing total income 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Outline the various terminologies related to income tax				K1
2	Understand the method of calculating and levying tax				K2
3	Apply the various tax laws and available provisions in tax computations				K3
4	Evaluate the set off and carry forward of losses while calculating personal income				K5
5	Analyze self-assessment of income and tax computation				K4
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5 -Evaluate; K6-Create					
Unit:1					
Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.					
Unit:2					
Head of Income: Income from Salaries – Income from House Property.					
Unit:3					
Profit and Gains of Business or Profession – Income from Other Sources.					
Unit:4					
Capital Gains – Deductions from Gross Total Income.					
Unit:5					
Set off and Carry forward of losses – Aggregation of Income - Computation of Tax liability – Assessment of Individuals.					
Unit:6					
Contemporary Issues					
Expert lectures, online seminars- webinars					
Total Lecture hours					75--hours
Text Book(s)					
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.				
2	T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications,				

	Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.Goyal S.P,Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.
ReferenceBooks	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Raniand Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	

RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html
CourseDesignedBy:	

MappingProgrammeoutcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	L	L
CO2	S	S	L	M	M
CO3	S	M	M	L	L
CO4	S	S	L	M	M
CO5	S	M	M	L	L

***S-Strong;M-Medium;L-Low**

THIRD YEAR – SEMESTER - V

CORE PAPER XI: SOFTWARE WITH VISUAL BASIC (THEORY)

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core XI	5				4	5	25	75	100

Learning Objectives

LO1	To conceptualize the working of visual basic
LO2	To provide knowledge about various variables used in visual basic
LO3	To provide knowledge about various controls in visual basic
LO4	To provide insights about menu editor
LO5	To provide information about DDE properties

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction: Introduction to Visual Basic: Integrated Development Environment (IDE) features – VB editor – customizing the IDE – Anatomy of a form – working with form properties – Introducing form events & form methods	15
II	Variables in Visual Basic: Variables in Visual Basic: Declaring Variables – Data types – Null Value, Error Value, Empty Value – The Scope of a variable – Module Level Variables – Constants – Creating your own Constants – Scope of a Constant – Converting Data Types – Arrays – Declaring Arrays – Fixed Size Arrays – Dynamic Arrays – Preserve Keyword – RDMIM. Writing code in Visual Basic: The Anatomy of a Procedure – Subroutine and functions – Language Constructs: For. Next, The While Loop, Select case;; End Select, Exit statement, With Structure	15
III	Standard Controls: Selecting & Using controls : Introducing to Standard controls – command buttons – Text boxes – Labels – Option buttons – Check boxes – Frame controls – List boxes – Combo Boxes – Image objects – Picture boxes – Timer – Scroll bars – File System Controls (Drive, Drive list, File List Boxes)	15
IV	Built-In Active x Control: Introduction to Built-in ActiveX Control: Tool bar – The Tree view control – The List view control – the image list control –	15

	Common Dialog Control – Status Bar Control – Rich Textbook Control – Menu Editor	
V	DDE Properties: DDE Properties – DDE Events – DDE Methods – OLE Properties – ActiveX Control Creation and Usage and ActiveX DLL Creation and Usage – Data Base Access – Data Control – Field Control – Data Grid Record set using SQL to manipulate Data – Open Data base Connectivity (ODBC).	15
	TOTAL	75

CO	Course Outcomes
CO1	Recall working in visual basics
CO2	Comparing various kind of variables in visual basics
CO3	Applying control in visual basic
CO4	Analyzing using menu editor
CO5	Applying various DDE properties
Textbooks	
1	Mohammed Azam, Programming with Visual Basic 6.0.– IKAS publishing house (P) Ltd
2	D.S. Rajendra Prasad, Dr. M.A. Jayaram, Visual Basic 6.0, Sapna Book House (P) Ltd., 2011
3	Jitendra Patel, Visual Basic 6.0 Practiced, Osmora Incorporated, 2015
Reference Books	
1	Dr.Liew Voon Kiong, Visual Basic Handbook (A Concise Guide to VB2019 Programming) Amazon Digital Services LLC - KDP Print US, 2020
2	Paul Vick, The Visual Basic .Net Programming Language , Addison-Wesley, 2004.
3	Kelvin Saungweme, II, Visual Basics Programming Solutions (Programming Made Easy), Independently Published, 2021
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	

1	https://www.youtube.com/watch?v=-HNNCem5MoQ
2	https://www.youtube.com/watch?v=bCMWfzPONJg

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 - Strong, 2 - Medium, 1- Low

THIRD YEAR – SEMESTER – V

Core Paper XII - Computer Applications: GST with Tally (Practical V)

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core Paper XII			5		4	5	25	75	100
Learning Objectives									
LO1	To Introduce accounting in Tally prime								

LO2	To Understand the Preparation of Masters group	
LO3	To Create the accounting transactions	
LO4	To Generate the financial statements and MIS reports	
LO5	To Introduce the GST Calculation to Tally entry	
Prerequisite: Should have studied Commerce in XII Std.		
Unit	Contents	No. of Hours
I	Fundamentals of Accounting: Introduction of Accounting- accounting terminologies and concepts - Recording of Business Transactions Introduction to Tally Prime: Features of Tally Prime - Company Creation and Setting up Company Features in Tally Prime	15
II	Maintaining Chart of Accounts: Introduction - Chart of Accounts – Groups – Ledgers Accounting Masters: Creation of Groups - Activity of Group Creation - Creation of Ledger - Activity of Ledger Creation Inventory Masters: Three Category of Inventory Masters - Inventory Masters- Stock Groups - Stock Category - Unit of Measures - Stock Items- Go down- Activity- Stock group, category, unit of measures	15
III	Recording and Maintaining Accounting Transactions: Business Scenarios- Accounting Voucher, Inventory Voucher Receipt Voucher - Contra Voucher - Payment Voucher -Purchase Voucher -Sales Voucher - Debit Note Voucher - Credit Note Voucher - Journal Voucher	15
IV	Generating Financial Statements and MIS reports: Trial Balance - Profit & Loss A/c -Balance Sheet -View working capital figures -Cash flow & Fund Flow Analysis -Stock Summary Analysis - Item wise Profitability -Go down-wise stock Availability -Stock Query- Daybook-Cash and Bank Book-Purchase Register - Sales Register-Journal Register-Bird's eye view/drill from anywhere to anywhere	15
V	Introduction to GST: GST in Tally Prime: Basis of GST-GST Tax Structure - Supply of Goods and Services - Creation of Company and Activating GST at Company Level –Creating Masters-Recording GST compliant transactions: Accounting Intrastate Supply of Goods - Accounting Interstate Supply of Goods – GST Reports-(Generating GST Returns for Regular Dealer in Tally: GSTR-1 - GSTR-3B -GSTR-9) – GST Filing (GST Annual Computation)	15
	TOTAL	75

CO	Course Outcomes
CO1	Understand accounting entries in Tally prime
CO2	Understand the creations of Masters group
CO3	Understand the accounting transactions entry in Tally
CO4	Generate the financial statements and MIS reports
CO5	Understand the GST Calculation in Tally entry
Textbooks	
1	Tally Education Pvt. Ltd, Official Guide To Financial Accounting Using Tally.ERP 9, BPB Publications, 2018
2	Shraddha Singh, Tally ERP 9 (Power of Simplicity), V&S Publishers, 2015
3	Nadhani, Tally .ERP 9 Training Guide, BPB Publications, 2009
Reference Books	
1	Vinod Kumar (Educator), Tally.ERP 9 Made Easy, Vinod Kumar,2016
2	Dinesh Maidasani, Straight To The Point - Tally.ERP 9, Laxmi Publications Pvt Limited, 2010
3	Asok K Nadhani, GST Accounting with Tally .ERP 9, BPB Publications, 2018
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=QC4ghSZVpsE
2	https://www.youtube.com/watch?v=rG_eHA3vN1I
3	https://www.youtube.com/watch?v=xwpJ5QX9WEU

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2

CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

3 - Strong, 2 - Medium, 1- Low

THIRD YEAR – SEMESTER – V

Skill Based Subject 3 - Business Law

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Skill Based Subject	3				2	3	25	25	50
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								

LO5	To understand the essentials of contract of sale	
Prerequisites: Should have studied Commerce in XII Std.		
Unit	Contents	No. of Hours
I	Introduction An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law	8
II	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	7
III	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	7
IV	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailment's, Duties and Rights of Bailor and Bailee.	7
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property –Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	7
	TOTAL	36
CO	Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law	
CO2	Understand the clauses and exceptions of Indian Contract Act.	
CO3	Explain concepts on performance, breach and discharge of contract.	
CO4	Outline the contract of indemnity and guarantee	
CO5	Explain the various provisions of Sale of Goods Act 1930	
Textbooks		
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.	

2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 - Strong, 2 - Medium, 1- Low

THIRD YEAR – SEMESTER – VI

Core Paper XIII – Principles of Auditing

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core XIII	5				4	5	25	75	100

Learning Objectives

LO1	To enable students to understand process of auditing and its classification.
LO2	To impart knowledge on internal check and internal control.
LO3	To acquire a detailed knowledge on verification of assets and liabilities
LO4	To illustrate the role of auditors in company.
LO5	To provide insights into the concept of Corporate Social Responsibility

Prerequisite: Should have studied Commerce in XII Std..

Unit	Contents	No. of Hours
I	Introduction to Auditing: Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.	15
II	Audit Procedures and Documentation: Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.	15
III	Verification and Valuation of Assets and Liabilities: Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves	15

IV	Company Auditor: Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System.	15
V	Corporate Social Responsibility: Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.	15
TOTAL		75
CO	Course Outcomes	
CO1	Define auditing and its process.	
CO2	Compare and contrast essence of internal check and internal control.	
CO3	Acquire a detailed knowledge on verification of assets and liabilities.	
CO4	Identify the role of auditors in companies.	
CO5	Appraise the implications of Corporate Social Responsibility	
Textbooks		
1	1. DinkarPagare, Principles and Practice of Auditing, Sultan Chand & Sons , New Delhi	
2	1. B. N. Tandon, S. Sudharsanam & S.Sundharabahu , Practical Auditing, S.Chand & Sons New Delhi.	
3	2. Dr.T.R. Sharma, Dr.Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra	
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.	
Reference Books		
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley	
2	3. Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra	
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.	
4	4. Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.	

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER – VI

Core Paper XIV – Digital Marketing

Course code	TITLE OF THE COURSE	L	T	P	C
Core XIV	DIGITAL MARKETING	5			4
Pre-requisite	Basic knowledge in Digital Marketing	Syllabus Version		2025-26	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. To Understand the importance of digital marketing 2. To Gain Knowledge on digital marketing mix 3. To Understand the various concepts in digital marketing 4. To Acquire knowledge on interactive marketing 5. To Knowledge on legal issues related to digital marketing 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Identify and assess the impact of digital technology in transforming the business environment and also the customer journey				K2
2	Understand how marketers think, conceptualize, test continuously to optimize their product search on digital platforms				K4
3	Illustrate how the effectiveness of a digital marketing campaign can be measured				K2
4	Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation				K1
5	Appreciate the need for regulatory framework for digital marketing in India.				K2
K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create					
Unit:1	INTRODUCTION	12-hours			
Introduction-Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Digital marketing landscape: an overview.					
Unit:2	DIGITAL MARKETING MANAGEMENT	12-hours			
Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer- relationship management. Digital consumers and their buying decision process.					

Unit:3	DIGITALMARKETING PRESENCE	12-hours
<p>Concept and role of Internet in marketing. Online marketing domains. The P.O.E.S-M framework. WebsitedesignandDomainnamebranding.Searchengineoptimization:stages, typesoftraffic,tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. E-mail marketing: types and strategies.</p>		
Unit:4	INTERACTIVEMARKETING	12-hours
<p>Interactive marketing: concept and options. Social media marketing: concept and tools. Online communitiesandsocialnetworks.Blogging:typesandrole.Videomarketing:toolsandtechniques. Mobilemarketingtools.PPCmarketing. Payment options.</p>		
Unit:5	ETHICALANDLEGALISSUES	10-hours
<p>Ethicalissuesandlegalchallengesindigitalmarketing.Regulatoryframeworkfordigitalmarketin gin India.</p>		
Unit:6	CONTEMPORARYISSUES	2hours
<p>Expert lectures,onlineseminars-webinars</p>		
	TotalLecture hours	60-hours
Text Book(s)		
1	Chaffey,D,F.E.Chadwick,R.Mayer,andK.Johnston.InternetMarketing:Strategy, Implementation, and Practice. Pearson India (2015)	
2	Kotler,Philip,HermawanKartajaya,andIwanSetiawanDigitalMarketing:4.0 (2017).	
3	MovingfromTraditional toDigital.PearsonIndia	
ReferenceBooks		
1	Frost,Raymond D.,Alexa Fox,and JudyStrauss E-Marketing.Rutledge(2018).	
2	Gupta,SeemaDigitalMarketing.Mc GrawHillEducation(India) Private Ltd.(2018).	
3	Kapoor,Neeru.E-Marketing,Pinnaclelearning	
RelatedOnlineContents [MOOC,SWAYAM, NPTEL,Websites etc.]		
1		
2		
4		
CourseDesigned By:		

***S-Strong;M-Medium;L-Low**

THIRD YEAR – SEMESTER – VI

Core Paper XV - Web Design (Theory)

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core Paper XV	5				4	5	25	75	100

Learning Objectives

LO1	Explaining the concept of Web design and its applications.
LO2	Detailed description for Internet Domains and establishing Connectivity Internet.
LO3	Structuring the HTML tags, Lists, Tables, Frames, Forms and Forms elements
LO4	Emphasizing the DHTML Style Sheets, linking a Style Sheet and Web page designing
LO5	Elaborating the concept of JavaScript Document Object Model and Cookies

Prerequisites: Should have studied Commerce in XII Std..

Unit	Contents	No. of Hours
I	Internet: Basic Concepts – Communicating on Internet – Internet Domains – Internet Server Identities – Establishing Connectivity on the Internet	15

II	Introduction to HTML: Anchor Tag – Hyperlink - Head and Body Section – Heading - Horizontal Ruler – Paragraphs – Tags - Images and Picture – Lists – Tables – Frames - Forms and forms elements.	15
III	DHTML and Style sheets: Defining styles - Elements of style - Linking a style sheet to a html documents - Inline style - External style sheets - Multiple styles- Web page designing.	15
IV	Introduction to Java script: Advantage of JavaScript - Data type - Variable – Array - Operator and Expression - Control and looping Constructs - Functions - Dialog Boxes.	15
V	JavaScript Document Object Model: Event Handling - Form Object - Built in Object - User Defined Object-Cookies	15
TOTAL		75
CO	Course Outcomes	
CO1	Demonstrate Internet Basic concepts and Internet Domains	
CO2	Impart Lists, Frames and Table to the Forms and Forms Elements	
CO3	Elaborate DHTML Style Sheets and Element of the Style	
CO4	Representation of JavaScript Data types, Control and Looping and Functions.	
CO5	Pointing out Form object, User Defined Object and Cookies	
Textbooks		
1	Ivan Bayross, “Web Enabled Commercial Application Development using HTML, JavaScript, DHTML and PHP”, Fourth Edition, 2010, BPB Publications	
2	Harvey M. Deitel, Paul J. Deitel, Tem R. Nieto, “Internet & World Wide Web – How to program”, Third Edition, 2002, Prentice Hall	
3	Using HTML 4, XML & JAVA by Eric Ladd & Jim O’Donell (Platinum Edition) (PHI)	
Reference Books		
1	Hirdesh Bharadwaj, Web designing, Paper Back, 2016	
2	Brain D Miller, Principles of web design, Allworth Publications, 2022	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		

1	http://books.google.co.in/books?id=BrASwbtAGGUC&pg=PA69&source=gbs_selected_pages&cad=2#v=onepage&q&f=false
2	https://www.google.co.in/books/edition/Principles_of_Web_Design/qFk1EAAAQBAJ?hl=en&gbpv=1&dq=web%20design&pg=PA1977&printsec=frontcover

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER – VI

Skill Based Subject 4 – COMPUTER APPLICATIONS:VISUAL BASIC &WEBDESIGNINGPRACTICAL - VI

Course code		TITLEOFTHECOURSE	L	T	P	C
Skill Based Subject		COMPUTERAPPLICATIONS:VISUAL BASIC &WEBDESIGNINGPRACTICAL - VI	-	-	3	3

Pre-requisite	Basic knowledge in Visual Basic and Web Designing	Syllabus Version	2025-26
Course Objectives:			
The main objectives of the program are:			
<ol style="list-style-type: none"> 1. To apply the concepts of Visual Basic in business applications. 2. To acquire the knowledge on application of Web Designing. 			
Expected Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Created different databases Using Visual Basic application for developing the business transactions		K3
2	Create programs using financial function in Visual Basic.		K2
3	Gain knowledge on application of visual basic in business enterprises.		K3
4	To gain knowledge on working with web page		K2
5	To apply the frames in web page		K3
K1-Remember;K2-Understand;K3-Apply;K4 -Analyze;K5 -Evaluate;K6– Create			
<ol style="list-style-type: none"> 1. Write a Visual Basic program to calculate Depreciation. 2. Write a Visual Basic program to find Currency Conversion. 3. Write a Visual Basic program to use Menu Editor for adding a picture and also increase and decrease the height and Width of a image box. 4. Write a Visual Basic program to calculate various leverages. 5. Write a Visual Basic program to find Present Value and Future Value by using Financial Functions. 6. Write a Visual Basic program to compute cost of Capital using Financial Functions. 7. Create web pages for a business organization using HTML Frames. 8. Create a Program using HTML to display the ordered list and unordered list of a Departmental Store. 9. Program to display Image and text using HTML tag for an advertisement of a Company Product. 10. Create a document using Formatting and alignment to display Sales Letter. 11. Create a Resume using HTML Tag. 12. Create a website of your department with minimum five links using HTML. 13. Create a Form of the Customer Survey for the user to enter General name and address information. 			
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]			
1	https://www.youtube.com/watch?v=-HNNCem5MoQ&t=36s		
2	https://www.youtube.com/watch?v=Q33KBiDriJY		
3	https://www.youtube.com/watch?v=VqCgcpAypFQ		

MappingwithProgrammeOutcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	M	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	S	S	S

S-Strong;M-Medium;L-Low

ELECTIVES

THIRD YEAR – SEMESTER – V

Elective – I A: Informatics and Cyber Laws

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective – I	5				4	5	25	75	100
Learning Objectives									
LO1	To review the basic concepts and fundamental knowledge in the field of informatics.								
LO2	To create awareness about the nature of the emerging digital knowledge society and the impact of informatics on business decisions.								
LO3	To enlighten the social informatics in IT & Society								
LO4	To instil the importance of cyber world								
LO5	To create an awareness about the cyber world and cyber regulations								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Overview of Informatics: meaning, feature and importance - Computer networks & Internet, wireless technology, cellular wireless networks, introduction to mobile phone technology, Purchase of technology, license, guarantee, and warranty. New development in informatics								15
II	Knowledge Skills for Higher Education: Data, information and knowledge, knowledge management, Internet access methods –Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic websites, open access initiatives, opens access publishing models, Introduction to use of IT in teaching and learning - Educational software, Academic services – INFLIBNET, NICNET, BRNET.								15
III	Social Informatics: IT & Society– issues and concerns– digital divide, IT & development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio computing. Health issues – guide lines								15

	for proper usage of computers, internet and mobile phones E-wastes and green computing, impact of IT on language & culture-localization issues.	
IV	Cyber World: Cyber space, information overload, cyber ethics, cyber addictions, cybercrimes – categories – person, property, Government – types - stalking, harassment, threats, security & privacy issues	15
V	Cyber Regulations: Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC	15
TOTAL		75
Course Outcomes		
CO		
CO1	Apply Information Security Standards compliance during software design and development	
CO2	Analyze the knowledge skills in informatics	
CO3	Implication of social informatics in IT & society and various consequences in social informatics	
CO4	Understand the concept of cybercrime and its effect on outside world	
CO5	Interpret and apply IT law in various legal issues	
Textbooks		
1	Ramesh Bangia. Learning Computer Fundamentals, Khanna Publishers, New Delhi	
2	Raja Raman, Introduction to information Technology, PHI, New Delhi.	
3	Alexis Leon & Mathews Leon. Fundamentals of Information Technology, Vikas Publishing House, New Delhi.	
Reference Books		
1	Barbara Wilson. Information Technology: The Basics, Thomson Learning	
2	George Beekman, Eugene Rathswohl. Computer Confluence, Pearson Education, New Delhi.	
3	IT Act 2000, 8. Rohas Nagpal, IPR & Cyberspace – Indian Perspective	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		

1	https://www.google.co.in/books/edition/INFORMATICS/jKd2BAAAQBAJ?hl=en&gbpv=1&dq=informatics% 20and% 20cyber% 20laws&pg=PP1&printsec=front cover
2	https://www.google.co.in/books/edition/Cybercrime and Information Technology/mZhFEAAAQBAJ?hl=en&gbpv=1&dq=informatics% 20and% 20cyber% 20laws&pg=PP1&printsec = front cover
3	https://www.youtube.com/watch?v=NG2KAtL_QtQ&list=PLb_GOtSrdPpDpqXiMApZw265y35dm4QKe

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER – V

Elective – I B: Business Finance

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective – I	5				4	5	25	75	100
Learning Objectives									
LO1	Introduce the concepts of business finance.								
LO2	Understand about the financial plans.								
LO3	Know about the capitalization of the financial sources.								
LO4	Understand about the capital structure								
LO5	Know about the different sources of finance								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Business Finance: Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions								15
II	Financial Plan: Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.								15
III	Capitalisation: Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation: Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation								15
IV	Capital Structure: Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.								15
V	Sources and Forms of Finance: Source: External or Internal; Duration: Permanent – Short, Medium or long-term. Type: Ordinary (equity) shares - Loan stock - Retained earnings -								15

	Bank lending – Leasing - Hire purchase - Government assistance - Venture capital – Franchising.	
	TOTAL	75
Course Outcomes		
CO1	Introduce the concepts of business finance.	
CO2	Understand about the financial plans.	
CO3	Know about the capitalization of the financial sources.	
CO4	Understand about the capital structure	
CO5	Know about the different sources of finance	
Textbooks		
1	Essentials of Business Finance - R.M. Sri Vatsava	
2	Financial Management – Saravanavel	
3	Financial Management - L.Y. Pandey	
Reference Books		
1	Financial Management - S.C. Kuchhal	
2	Financial Management - M.Y. Khan and Jain	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.youtube.com/watch?v=AJiwqgkKSqc	
2	https://www.youtube.com/watch?v=ITTtEnuoCWw&list=PLwml6wWINYLHpci2-OgbeLOclaWzG9CHY	
3	https://www.youtube.com/watch?v=vLPmjO4K3Vk	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER – V

Elective – I C: Banking Law & Practice

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective – I	5				4	5	25	75	100
Learning Objectives									
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								

LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.,	
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
Prerequisites: Should have studied Commerce in XII Std.		
Unit	Contents	No. of Hours
I	<p>Introduction to Banking</p> <p>History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition – Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.</p>	15
II	<p>RBI</p> <p>Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries- Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks Vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.</p>	15
III	<p>Bank Account</p> <p>Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing – Definition –Objectives-Crossing and negotiability-Consequences of Crossing.</p>	15
IV	<p>Endorsement</p> <p>Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of Endorsement-Rules regarding Endorsement - Paying Banker-Banker’s Duty-Dishonoring of Cheques-</p>	15

	Discharge of paying banks Payments of a crossed cheque payment. Collecting Bankers- Statutory protection under section85 - Refusal of cheques Payment. Collecting Banker- Statutory protection under section 131-Collecting bankers' duty –RBI instruction – Paying Banker Vs Collecting Banker- Customer grievances-Grievance Redressal – Banking Ombudsman.	
V	E-Banking Meaning-Services-e-banking and Financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS- Meaning- Steps–Benefits-Monetary policies- final sector reforms- Chakravarthy committee 1985- Narasimham Committee I &II Prudential norms capital adequacy norms- classification of assets & provisions.	15
	TOTAL	75
Course Outcomes		
CO	Course Outcomes	
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
Textbooks		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai	

2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E-Banking and Insurance, Himalaya publication, Kolkata
Reference Books	
1	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
2	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
3	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER – VI

Elective – II A: E-Commerce and Net Banking

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	4				3	4	25	75	100

Learning Objectives

LO1	To understand the concept of e-commerce
LO2	To enlighten the different types of E-commerce
LO3	To compare the internet and extranet
LO4	To gain knowledge on the public policy of e-commerce
LO5	To identify the infrastructure for E-commerce

Prerequisite: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	Introduction to E-Commerce: Definition, main activities of E-Commerce, goals of E-Commerce, technical components of E-Commerce, functions of E-Commerce. e-Commerce and the Trade Cycle, Electronic Markets, Electronic Data Interchange, Internet Commerce. Business Strategy in an Electronic Age: Supply Chains, Porter's Value Chain Model, Inter Organizational Value Chains, Competitive Strategy, First Mover Advantage.	12
II	Business-to-Business Electronic Commerce: Types of E-commerce, Characteristics of B2B EC, Models of B2BEC, Auctions and Services from traditional to Internet Based EDI; Electronic Data Interchange (EDI): Concepts of EDI and Limitations, applications of EDI, advantages and disadvantages of EDI, EDI Model.	12
III	Internet and Extranet : Architecture of the Internet, Intranet and Extranet, Intranet software, Applications of Intranets, Extranets, Structures of Extranets, Extranet products and services, Applications of Extranets, Business Models of Extranet Applications,; Electronic Payment Systems: Types of Electronic payment types, value	12

	exchange system, electronic fund transfer, Issues and Challenges.	
IV	Public Policy: From Legal Issues to Privacy: Legal Incidents, Ethical and Other Public Policy Issues, Protecting Privacy, Protecting Intellectual Property, Encryption and Decryption, secret key cryptography, DES and RSA algorithms.	12
V	Infrastructure For EC : Network of Networks, Internet Protocols, Web- Based client/Server, Internet Security, Selling on the Web, Chatting on the Web, Multimedia delivery, Analysing Web Visits, Managerial	12
	TOTAL	60
CO	Course Outcomes	
CO1	Illustrate the technical components of E-commerce	
CO2	Compare and contrast the different models of e-commerce	
CO3	Analyze the applications of internet and extranet	
CO4	Discuss the legal issues of e-commerce	
CO5	Enumerate the internet protocols	

Textbooks	
1	David Whiteley, E-Commerce, Tata McGraw Hill, 2000
2	E Business by Parag Kulakarni and Sunitha Jahirabadkar from Oxford University Press.
3	E Business by Jonathan Reynolds from Oxford University Press
Reference Books	
1	R. Kalakota and A. B. Whinston, Frontiers of Electronic Commerce, Addison Wesley
2	David Kosiur, Understanding Electronic Commerce, Microsoft Press
3	Soka, From EDI to Electronic Commerce, McGraw Hill.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources

1	https://www.google.co.in/books/edition/Introduction to E Commerce Technology in/SdPwoQEACAAJ?hl=en
2	https://www.google.co.in/books/edition/Introduction to E commerce/cheOQeh8rk4C?hl=en&gbpv=1&dq=e-commerce%20and%20networking&pg=PP1&printsec=frontcover
3	https://www.google.co.in/books/edition/Electronic_Commerce/bHzSRAAACA AJ?hl=en

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 - Strong, 2 - Medium, 1- Low

THIRD YEAR – SEMESTER – VI

Elective – II B: Financial Markets

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	4				3	4	25	75	100

Learning Objectives

LO1	To acquire the basic accounting knowledge on principles and concept of accounting	
LO2	To identify the errors in accounting and to rectify those errors.	
LO3	To effectively prepare final accounts, bills of exchange, bank reconciliation statements and accounting on joint ventures and consignment.	
LO4	To gain knowledge about banks as financial intermediaries.	
LO5	To understand about new methods of financing	
Prerequisite: Should have studied Commerce in XII Std.		
Unit	Contents	No. of Hours
I	Financial Markets: Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.	12
II	Markets For Corporate Securities: Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.	12
III	Secondary Markets: Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.	12
IV	Banks as Financial Intermediaries: Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.	12
V	New Modes of Financing: New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of Securitisation- Utility of Securitization – Securitisation in India	12
	TOTAL	60
CO	Course Outcomes	
CO1	Recall the fundamental concepts of financial markets	
CO2	Analyse the markets for corporate securities	
CO3	Analyse the significance of secondary markets instruments	
CO4	Gain knowledge about banks as financial intermediaries	

CO5	Understand about new methods of financing
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Textbooks	
1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management - L.Y. Pandey
3	Financial Management - S.C. Kuchhal
Reference Books	
1	Financial Management - M.Y. Khan and Jain
2	Principles of Financial Management - S.N. Maheshwari
3	Financial Management Theory and Practice - Prasanna Chandra
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s
2	https://www.youtube.com/watch?v=UwHk3EK7M3I
3	https://www.youtube.com/watch?v=C0Ktvoh-oFM

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2

CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER – VI

Elective – II C: Investment Management

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	4				3	4	25	75	100
Learning Objectives									
LO1	To understand various alternatives of investment								
LO2	To understand about classification of investment market								
LO3	To perform fundamental analysis before investing								
LO4	To evaluate various types of fundamental analysis								
LO5	To understand about optimum portfolio construction and management								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction of Investment: Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment - Return and Risk								12
II	Investment Market: Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI								12
III	Fundamental Analysis: Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk Analysis in Investment Decision; Systematic and Unsystematic Risk								12

IV	Stock Market Analysis: Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis	12
V	Portfolio Management: Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model	12
	TOTAL	60
CO	Course Outcomes	
CO1	Recalling various alternatives of investment	
CO2	Comparing the features of various investment markets	
CO3	Analysing investments using fundamental analysis	
CO4	Applying technical analysis for evaluating investments	
CO5	Analysing an optimum portfolio for investment	

Textbooks		
1	Alexander, Gordon J. and Sharpe, William F. (1989), “Fundamental of Investments”, Prentice Hall Inc., Englewood Cliffs, New Jersey. (Pearson Education)	
2	Bhalla, V. K, (2005), “Investment Management Security Analysis and Portfolio Management”, 8th Ed, S. Chand, New Delhi.	
3	Elton, Edwin, J. and Gruber, Martin, J. (1984), “Modern Portfolio theory and	
Reference Books		
1	Fischer, Donald, E. and Jordan, Ronald, J. (1995), “Security Analysis and Portfolio Management”, 6th Ed, Pearson Education.	
2	Fuller, Russell, J. and Farrell, James, L. (1993), “Modern Investment and Security Analysis”, McGraw Hill, New York.	
3	A. K. Vashisht, R.K. Gupta, Investment Management and Stock Market, Deep & Deep Publications, 2005	
NOTE: Latest Edition of Textbooks May be Used		

Elective - III	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the role of Integrated Marketing Communication								
LO2	To enhance knowledge in different models in communication hierarchy								
LO3	To have an understanding on budgeting for promotional programmes								
LO4	To learn the development of creative marketing communication								
LO5	To examine the effectiveness and control of promotional programmes								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents							No. of Hours	
I	An Introduction to Integrated Marketing Communication (IMC): Meaning and role of IMC in the Marketing process, Introduction to IMC tools – Advertising, sales promotion, publicity, public relations, and event sponsorship							12	
II	Understanding communication process: Source, Message and channel factors, Communication response hierarchy - AIDA model, Hierarchy of effect model, Innovation adoption model, information processing model							12	
III	Planning for Marketing Communication (Marcom): Establishing marcom Objectives and Budgeting for Promotional Programmes-Setting communication objectives, Sales as marcom objective, Budgeting for marcom-Factors influencing budget							12	
IV	Developing the Integrated Marketing Communication Programme: Planning and development of creative marcom. Creative strategies in advertising, sales promotion, publicity, event sponsorships etc.							12	
V	Measuring Effectiveness and control of Promotional Programmes: Meaning and importance of measuring communication effectiveness, the testing process, measuring the effectiveness of other promotional tools and IMC.							12	
	Total							60	

CO	Course Outcomes
CO1	Explain the role of Integrated Marketing Communication
CO2	Describe the different types of model in communication hierarchy
CO3	Enumerate the Objectives and Budgeting for Promotional Programmes
CO4	List out the development in creative marketing communication
CO5	Outline the effectiveness and control of promotional programmes in IMC
Textbooks	
1.	Advertising Management, Jaishri Jethwaney & Shruti Jain, Oxford University Press
2.	Advertising & Promotions: An IMC perspective, Kruti Shah and Alan D'Souza, Tata McGraw Hill
3.	Advertising & Promotion- An Integrated Marketing Communications Perspective, George Belch, Michael Belch & Keyoor Purani, TATA McGraw Hill
Reference Books	
1.	Jerome M. Juska- Integrated Marketing Communication ,Taylor & Francis
2.	Advertising & Promotions, S H Kazmi and Satish K Batra, Excel
3.	Advertising & Promotion: An IMC approach, Terence A. Shimp Pub., Cengage Learning
Web Resources	
1.	https://www.google.co.in/books/edition/Marketing_Communications/paVeBAAQBAJ?hl=en&gbpv=1&dq=marketing%20communications&pg=PP1&printsec=front cover
2.	https://www.google.co.in/books/edition/Marketing_Communications/q6deBAAQBAJ?hl=en&gbpv=1&dq=marketing%20communications&pg=PA1&printsec=front cover

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

Cos	POs								PSOs		
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	3	2	2	2	2	3	2	2
CO2	3	2	3	3	2	3	2	2	3	2	2

CO3	3	2	3	3	2	2	3	2	3	2	2
CO4	3	2	3	3	2	3	2	2	3	2	2
CO5	3	2	3	3	2	2	3	2	3	2	2
Total	15	10	15	15	10	12	12	10	15	10	10
Average	3	2	3	3	2	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

THIRD YEAR – SEMESTER – VI

Elective – III B : Entrepreneurial Development

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective III	5				4	5	25	75	100

Learning Objectives

LO1	To student should be well versed in concept relating to Entrepreneurship.
LO2	To gain knowledge on Financial Institutions which provides finance and services to the entrepreneurs.
LO3	To know about the incentives and subsidies
LO4	To aware of the Start-up Process
LO5	To understand the various financial packages for Business

Prerequisite: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	Concept of Entrepreneurship Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self-employment of women council scheme.	12
II	The Start-Up Process The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.	12

III	Institutional Service to Entrepreneur Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIIC and commercial bank	12
IV	Institutional Finance to Entrepreneurs Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital	12
V	Incentives and Subsidies Incentives and subsidies – Subsidized services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution	12
	TOTAL	60
CO	Course Outcomes	
CO1	Conceptualize the Entrepreneurship.	
CO2	Make the students to aware the start-up process.	
CO3	Know the institutional service to entrepreneur	
CO4	Gain the knowledge on institutional finance to the entrepreneur	
CO5	Know about the incentives and subsidies	

Textbooks	
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2	Fundamentals of Entrepreneurship and Small Business –Renu Arora &S.KI.Sood
3	Entrepreneurial Development – S.S.Khanka
Reference Books	
1	Entrepreneurial Development – P.Saravanavel
2	Entrepreneurial Development – S.G.Bhanushali
3	Entrepreneurial Development – Dr.N.Ramu
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	

1	https://www.youtube.com/watch?v=hBDQGEwAvJ4
2	https://www.youtube.com/watch?v=vXKoRWAhJVg

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 - Strong, 2 - Medium, 1- Low

THIRD YEAR – SEMESTER – VI

Elective – III C: Project Work

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective III	5				4	5	25	75	100

Learning Objectives

LO1	The students will get on-the-job training and experience.
LO2	The students will gain knowledge on problem identification and solutions
LO3	The students will gain a complete knowledge on the program and the course outcome

LO4	To Learn the various statistical Packages available for data analysis	
LO5	To Understand the compiling of the report writing	
Prerequisite: Should have studied Commerce in XII Std.		
Unit	Contents	No. of Hours
I	Select the topic and learn the literature review	12
II	Problem identification and will frame tool for collecting data	12
III	Practical exposure on the framed objective.	12
IV	Learn the procedure of compiling the collected data by using analysis	12
V	Learn the ability of report writing, and will get complete knowledge of the course.	12
	TOTAL	60
CO	Course Outcomes	
CO1	Explain about how to collect literature	
CO2	Implement problem identification and will frame tool for collecting data	
CO3	Evaluate and get practical exposure on the framed objective.	
CO4	Execute and generate the procedure of compiling the collected data by using analysis	
CO5	Summarize and execute report writing, and will get complete knowledge of the course.	

Textbooks	
1	C.R. Kothari, "Research Methodology Methods and Techniques", Second Edition, New Delhi: New Age International publisher, 2004
2	Handbook of Research Methodology (A Compendium for Scholars & Researchers), Edu creation Publishing, 2021

3	Dr. B.N. Gupta, Research Methodology, SBPD Publications, 2022
Reference Books	
1	Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014
2	Robert B Burns, Introduction to Research Methods, SAGE Publications
3	R. Panneerselvam, Research Methodology, PHI Learning, PHI Learning, 2014
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	Nandan Bhattacharya, Rajat Acharyya, Research Methodology for Social Sciences, Routledge, 2020
2	Pagadala Suganda Devi, Research Methodology (A Handbook for Beginners), Notion Press, 2017

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 - Strong, 2 - Medium, 1- Low