PG DEPARTMENT OF COMMERCE (CA)

B.Com (CA)

SYLLABUS 2022 – 2025 BATCH

(Outcome-Based Education)

BOARD OF STUDIES 2022

I to VI SEMESTER



NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS) Re-Accredited by NAAC An ISO 9001:2015 Certified Institution

POLLACHI - 642 001

PG Department of Commerce with Computer Applications B.Com (CA)

- **Vision** : To provide quality education in Commerce with immense Computer background and to make the Students face the ever growing corporate challenges with moral values.
- **Mission** : To empower the students by instilling the latest knowledge and skills in their study area and thereby make them not only employable but also socially, culturally and ethically a rich citizen.

Program Educational Objectives:

PEO1	Development of professional progression of the graduates
PEO2	Attainment of professional certification by seeking Higher Education
PEO3	Participation of graduates ethically in career and socialistic activities
PEO4	Positioning of graduates as a successful team leader in an organization
PEO5	Possession of technical competency in solving complex problems in specialized field of graduation

Program Outcomes:

PO1	Disciplinary Knowledge: To intensify the knowledge in the fields of accounting by applying the concepts and techniques of Commerce to meet out Industrial expectations
PO2	Professional Skills: To enrich the acquaintanceship in various business related amendments
PO3	Value for Life and Character Building: To refine the personal, interpersonal, intellectual and societal skills for career upliftment
PO4	Information/Digital Literacy: To magnify the technical skillset of Computer in the field of Information Technology
PO5	Application Skills: To empower the employability skills through design and development of applications through software
PO6	Decision Making Skills: To train with necessary competencies and decision making skills for a successful Entrepreneurship career option
PO7	Lifelong Learning: To integrate the latest trends in Computer application software and packages
PO8	Experiential Learning: To replicate theoretical concepts in real time situations

PO9	Moral and Ethical Awareness: To build ethical values and principles of Business to meet the expectations of the society
PO10	Self Directed Learning: To nurture the interest to gain advanced knowledge through Higher Education

Program Specific Outcomes:

PSO - 01	Interdisciplinary Expertise in Commerce & Technology: Enhance knowledge to expertise in various fields of Commerce and Computer arena
PSO - 02	Technical Skills: Equip the technical skills to meet out the local and global challenges

MAPPING

PEOs POs \ PSOs	PEO1	PEO2	PEO3	PEO4	PEO5	
PO1	Н	Н	М	Н	Н	
PO2	Н	Н	Н	Н	Н	
PO3	Н	Н	Н	Н	Н	
PO4	Н	Н	М	Н	Н	
PO5	М	Н	Н	М	Н	
PO6	Н	М	Н	Н	М	
PO7	Н	Н	Н	М	Н	
PO8	Н	М	Н	Н	Н	
PO9	М	Н	Н	М	Н	
PO10	Н	Н	М	Н	М	
PSO1	Н	Н	Н	Н	Н	
PSO2	Н	Н	Н	Н	Н	

L-Low M-Medium H-High

	N.G.M College - Curriculum Development Cell Scheme of Examination For 2022 - 2023 Choice Based Credit System & OBES											
	For Part I and Part II in First & Second Semesters Only											
	SEMESTER - I											
				rs / Hrs / Maximum eek Sem. Marks								
Part	Subject Code	Title of the Paper	L	Р	Т	Exam Hrs.	Internal	External	Total Marks	Credits		
	22UTL101 /	Tamil Paper - I /	6	-	-							
Ι	22UHN101 /	Hindi Paper - I /	6	-	-	3	50	50	100	3		
	22UFR101	French Paper - I	6	-	-							
II	22UEN101	Communication Skills – I (Level I)	5	-	-	3	2	2	50	50	100	3
11	22UEN102	Communication Skills – I (Level II)	5	-	-		30	50	100	3		
	22UCC101	Core - I : Financial Accounting	6	-	4	3	50	50	100	5		
III	22UCC1A1	Allied - I :Business Economics	6	-	-	3	50	50	100	4		
	22UCC102	Core Lab -I : Office Automation	1	4	-	3	50	50	100	2		
	22UHR101	Human Rights	1	-	-	2	-	50	50	2		
IV	22HEC101	Human Excellence - Personal Values & SKY Yoga Practice - I	1	-	-	2	25	25	50	1		
V		Extension Activities – Annexure I	-	-	-	-	-	-	-	-		
	22CFE101	Fluency in English - I	-	-	-	-	-	-	-	-		
EC		Online Course (Optional) (MOOC / NPTEL / SWAYAM)	-	-	-	-	-	-	-	Grade		
		Total	26	4	4		275	325	600	20		

	SEMESTER - II														
				rs / eek	Hrs / Sem.	а.	Maxi Ma	mum rks	arks	ts					
Part	Subject Code	Title of the Paper	L	Р	Т	Exam Hrs.	Internal	External	TotalMarks	Credits					
	22UTL202 /	Tamil Paper - II /	6	-	-										
Ι	22UHN202 /	Hindi Paper - II /	6	-	-	3	50	50	100	3					
	22UFR202	French Paper - II	6	-	-										
II	22UEN202	Communication Skills – II (Level I)	5	-	-	- 3	50	50	100	2					
11	22UEN203	Communication Skills - II (Level II)	5	-	-	3	30	50	100	3					
	22UCC203	Core - II : Higher Financial Accounting	6	-	4	3	50	50	100	4					
III	22UCC2A2	Allied - II : Business Mathematics	5	-		3	50	50	100	4					
	22UCC204	Core Lab - II : HTML & Web Designing	1	4		3	25	25	50	2					
	22EVS201	Environmental Studies	2	-	-	2	-	50	50	2					
IV	22HEC202	Human Excellence - Family Values & SKY Yoga Practice - II	1	-	-	2	25	25	50	1					
v		Extension Activities - Annexure I	-	-	-	-	-	-	-	-					
	22CFE202	Fluency in English - II	-	-	-	-	-	-	-	-					
	22CMM201	Manaiyiyal Mahathuvam - I	1	-	-	2	-	50	50	Grade					
EC	22CUB201	Uzhavu Bharatham - I	1	-	-	2	-	50	50	Grade					
		Online Course (Optional) (MOOC / NPTEL / SWAYAM)								Grade					
		Total	26	4	4		250	300	550	19					

		SEMES	FER -	III						
	Subject Code			Hrs / Week		n	Maximum Marks		arks	
Part		Title of the Paper	L	Р	Т	Exam Hrs.	Internal	External	TotalMarks	Credits
	22UCC305	Core - III : Corporate Accounting	6		4	3	50	50	100	4
	22UCC306	Core - IV : Principles of Marketing	5			3	50	50	100	4
III	22UCC307	Core - V : RDBMS	4			3	50	50	100	4
	22UCC308	Core - VI : Company Law	5			3	50	50	100	4
	22UCC3A3	Allied - III : Executive Communication (Practical)	4			3	50	50	100	4
	22UCC309	Core Lab - III : Oracle	-	4	-	3	50	50	100	2
IV	22UCC3N1/ 22UCC3N2	Non Major Elective - I : Customer Relationship Management / Non Major Elective - I : Supply Chain Management	1	-	-	2	-	50	50	2
	22HEC303	Human Excellence - Professional Values & Ethics - III	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
	22CFE303	Fluency in English - III	-	-	-	-	-	-	-	-
EC	22CMM302	Manaiyiyal Mahathuvam - II	1	-	-	2	-	50	50	Grade
	22CUB302	Uzhavu Bharatham - II	1	-	-	2	-	50	50	Grade
	1	Total	26	4	4		325	375	700	25

		SEMEST	ER -	IV						
Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	Р	Т	E E	Internal	External	LM	C
	22UCC410	Core - VII : Cost Accounting	5		4	3	50	50	100	4
	22UCC411	Core - VIII : Visual Basic	4			3	50	50	100	4
III	22UCC412	Core - IX : Business Law	5			3	50	50	100	4
	22UCC4A4	Allied - IV :Business Statistics	5			3	50	50	100	4
	22UCC413	Core Lab - IV : Visual Basic	-	4		3	50	50	100	2
	22UCC414	Core Lab – V: Tally	1	4		3	50	50	100	2
IV	22UCC4N3/ 22UCC4N4	Non Major Elective - II : Commerce & Computer Application Practical / Non Major Elective - II : Retail Management	1	-	-	2	-	50	50	2
	22HEC404	Human Excellence - Social Values & SKY Yoga Practice - IV	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	50	50	1
	22CFE404	Fluency in English - IV	-	-	-	-	-	-	-	-
EC	22CMM403	Manaiyiyal Mahathuvam -III	1	-	-	2	-	50	50	Grade
LC	22CUB403	Uzhavu Bharatham - III	1	-	-	2	-	50	50	Grade
		Total	22	8	4		325	425	750	24

		SEMES	TER -	V						
			Hr We		Hrs / Sem.	я.	Maximum Marks		R I	ş
Part	Subject Code	Title of the Paper	L	Р	Т	Exam Hrs.	Internal	External	Total Marks	Credits
	22UCC515	Core - X : Income Tax	6	-	4	3	50	50	100	5
	22UCC516	Core - XI :Banking and Insurance Law	5	-		3	50	50	100	4
	22UCC517	Core - XII : Programming in C (Skill Enhanced Course)	5	-		3	50	50	100	4
	22UCC518	Core - XIII : Institutional Training	-	-	-	-	50	50	100	2
III	22UCC5E1/ 22UCC5E2/ 22UCC5E3	Core Elective - I : Financial Markets and Services/ Core Elective - I : Principles of Management / Core Elective - I : Entrepreneurial Development	6	-		3	50	50	100	5
	22UCC519	Core Lab - VI : C	-	4	-	3	50	50	100	2
	22UCC5AL	Advanced Learner Course - I International Marketing (Optional) - Self Study					50	50	100	2**
IV	22UCC5S1 / 22UCC5S2	Skill Based Elective - I : Commerce and Computer Application Practical / Skill Based Elective - I : Investment Management	3 He	3 Hours		2	25	25	50	3
	22HEC505	Human Excellence - National Values & SKY Yoga Practice - V	1	-	-	2	25	25	50	1
	22CFE505	Fluency in English - V	-		-	-	-	-	-	-
EC	22CSD501	Soft Skills Development -I	-		-	- -	-	-	-	Grade
	22UCC5VA	Department Specific Value Added Course – Intellectual Property Rights (Mandatory)	30	-	-	-	-	-	-	2*
	22GKL501	General Awareness – Self Study	S	S	-	2	-	50	50	Grade
	Total			4	4		350	350	700	26

**Credits - Based on course content, maximum of 4 Credits; *Extra Credits

		SEMEST	ER –	VI						
	Subject			rs / eek	Hrs / Sem	Е "	Maximum Marks		larks	Credits
Part	Code	Title of the Paper	L	Р	Т	Exam Hrs	Internal	External	Total Marks	Cn
	22UCC620	Core - XIV : Management Accounting	6	-	4	3	50	50	100	5
	22UCC621	Core - XV : Auditing and Corporate Governance	6	-		3	50	50	100	4
	22UCC6E4/ 22UCC6E5/ 22UCC6E6	Core Elective - II : Indirect Taxation / Core Elective - II : Stock Market Operations / Core Elective - II : ERP and Industry 4.0	5	-		3	50	50	100	5
Ш	22UCC6E7/ 22UCC6E8/ 22UCC6E9	Core Elective - III : Business Organisation and Office Management Core Elective - III : Legal Aspects of Marketing and Advertising / Core Elective – III : E- Commerce and Information Security	5	-		3	50	50	100	5
	22UCC622	Core Lab - VII : Multimedia (Skill Enhanced Course)	1	4	-	3	50	50	100	3
	22UCC6AL	Advanced Learner Course - II Basic of Research Techniques (Optional) - Self Study					50	50	100	2**
IV	22UCC6S3/ 22UCC6S4	Skill Based Elective - II : Practical Marketing/ Skill Based Elective - II Organisational Behaviour	2 H	Iours		2	25	25	50	3
	22HEC606	Human Excellence - Global Values & SKY Yoga Practice - VI	1		-	2	25	25	50	1
	22CFE606	Fluency in English - VI	-		-	-	-	-	-	-
EC	22CSD602	Soft Skills Development - II	-		-	-	-	-	-	Grade
EC	22UCC6VA	Department Specific Value Added Course – Small Business Management	30	-	-	-	-	50	50	2*
		Total	26	4	4		300	300	600	26

ALC - Advanced Learner Course (Optional); VA – Department Specific Value Added Course;

*EC - Extra Credits

Grand Total = 3900; Total Credits = 140

Question Paper Pattern (Based on Bloom's Taxonomy)

K1-Remember; K2- Understanding; K3- Apply; K4-Analyze; K5- Evaluate

1. Theory Examinations: 50 Marks (Part I, II, & III)

(i) Test- I & II, ESE:

Knowledge	Section	Marks	Description	Total
Level				
K1 & K2	A (Q 1 – 5 MCQ)	$10 \ge 10$	MCQ Define	
(Q 1 -10)	(Q 6–10 Define/Short Answer)	10 x 1 - 10		
K3 (Q 11-15)	B (Either or pattern)	5 x 3 = 15	Short Answers	50
K4 & K5	C (Either or pattern)	5 x 5 = 25	Descriptive/	
(Q 16 – 20)			Detailed	

2. Theory Examinations: 50 Marks (Part IV except Self - study)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q 1 -10)	A (Q 1 – 5 MCQ) (Q 6–10 Define / Short Answer)	10 x 1 = 10	MCQ Define	50
K3, K4 & K5 (Q 11-15)	B (Either or pattern)	5 x $8 = 40$	Short Answers	

3. Practical Examinations: 100/50 Marks

Knowledge	Criterion	External/Internal	Total
Level		Marks	
К3	Decord work %	50/50	100
K4	Record work & Practical		
K5		25/25	50

Components of Continuous Assessment

THEORY

Maximum Marks: 100; CIA Mark: 50

Components		Calculation	CIA Total
Test 1	(50 / 3.33) = 15		
Test 2 / Model	(50 / 3.33) = 15		
Assignment / Digital Assignment	10	15+15+10+05+05	50
Seminar / Socratic Seminar	05		
Group Task : GD, Role Play, APS	05		

Maximum Marks: 50; CIA Mark: 25

Components		Calculation	CIA Total
Test / Model	10		
Assignment / Digital Assignment	5	10+5+5+5	25
Seminar / Socratic Seminar	5	10+5+5+5	23
Group Task : GD, Role Play, APS	5	-	

PRACTICAL

Maximum Marks: 50; CIA Mark: 25

Components		Calculation	CIA Total
Test / Model	15		
Observation Note	5	15+5+5	25
Record	5		

Maximum Marks: 100; CIA Mark: 50

Components		Calculation	CIA Total
Test / Model	30		
Observation Note	5	30+5+15	50
Record	15		

Maximum Marks: 200; CIA Mark: 100

Components		Calculation	CIA Total
Test / Model	60		
Observation Note	10	60+10+30	100
Record	30		

PROJECT

Maximum Marks: 100; CIA Mark: 50

Components		Calculation	CIA Total
Review I	10		
Review II	10	10 10 10 00	
Review III	10	10+10+10+20	50
Report Submission	20		

Maximum Marks: 200; CIA Mark: 100

Components		Calculation	CIA Total
Review I	20		
Review II	20	20.20.20.40	
Review III	20	20+20+20+40	100
Report Submission	40		

* Components for 'Review' may include the following:

Originality of Idea, Relevance to Current Trend, Candidate Involvement and Presentation of Report for Commerce, Management & Social Work.

Synopsis, System Planning, Design, Coding, Input form, Output format, Preparation of Report & Submission for Computer Science cluster.

STUDENT SEMINAR EVALUATION RUBRIC

Grading Scale:

Α	В	С	D
5	4	2 - 3	0 - 1

CRITERI A	A - Excellent	B - Good	C - Average	D - Inadequate
Organization of presentation	Information presented as interesting story in logical, easy to follow sequence	Information presented in logical sequence; easy to follow	Most of information presented in sequence	Hard to follow; sequence of information jumpy
Knowledge of subject & References	Demonstrated full knowledge; answered all questions with elaboration & Material sufficient for clear understanding AND exceptionally presented	At ease; answered all questions but failed to elaborate & Material sufficient for clear understanding AND effectively presented	At ease with information; answered most questions & Material sufficient for clear understanding but not clearly presented	Does not have grasp of information; answered only rudimentary Questions & Material not clearly related to topic OR background dominated seminar
Presentation Skills using ICT Tools	Uses graphics that explain and reinforce text and presentation	Uses graphics that explain text and presentation	Uses graphics that relate to text and presentation	Uses graphics that rarely support text and presentation
Eye Contact	Refers to slides to make points; engaged with audience	Refers to slides to make points; eye contact majority of time	Refers to slides to make points; occasional eye contact	Reads most slides; no or just occasional eye contact
Elocution – (Ability to speak English language)	Correct, precise pronunciation of all terms Voice is clear and steady; audience can hear well at all times	Incorrectly pronounces few terms Voice is clear with few fluctuations; audience can hear well most of the time	Incorrectly pronounces some terms Voice fluctuates from low to clear; difficult to hear at times	Mumbles and/or Incorrectly pronounces some terms Voice is low; difficult to hear

WRITTEN ASSIGNMENT RUBRIC

Grading Scale:

Α	В	С	D	F
09 - 10	07- 08	05 - 06	03 - 04	01 - 02

CRITERION	A - Excellent	B - Good	C - Average	D - Below Average	F - Inadequate
Content & Focus	Hits on almost all content exceptionally clear	Hits on most key points and writing is interesting	Hits in basic content and writing is understandable	Hits on a portion of content and/or digressions and errors	Completely off track or did not submit
Sentence Structure & Style	 * Word choice is rich and varies * Writing style is consistently strong * Students own formal language 	 * Word choice is clear and reasonably precise * Writing language is appropriate to topic * Words convey intended message 	 * Word choice is basic * Most writing language is appropriate to topic * Informal language 	 * Word choice is vague * Writing language is not appropriate to topic * Message is unclear 	* Not adequate
Sources	Sources are cited and are used critically	Sources are cited and some are used critically	Some sources are missing	Sources are not cited	Sources are not at all cited
Neatness	Typed; Clean; Neatly bound in a report cover; illustrations provided	Legible writing, well-formed characters; Clean and neatly bound in a report cover	Legible writing, some ill-formed letters, print too small or too large; papers stapled together	Illegible writing; loose pages	Same as below standard
Timeliness	Report on time	Report one class period late	Report two class periods late	Report more than one week late	Report more than 10 days late

<u>Continuous Internal Assessment for Project /</u> <u>Internship</u>

For Commerce, Management & Social Work Programme

The Final year Commerce, Management & Social Work students should undergo a project work during (V/VI) semester

- The period of study is for 4 weeks.
- Project / Internship work has to be done in an industrial organization (or) work on any industrial

problem outside the organization is allowed.

- Students are divided into groups and each group is guided by a Mentor.
- The group should not exceed four students, also interested student can undergo individually.
- ✤ A problem is chosen, objectives are framed, and data is collected, analyzed and documented

in the form of a report / Project.

Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned

Mentor (Internal Examiner).

◆ Project work constitutes 100 marks, out of which 50 is Internal and 50 is External Marks.

Mark Split UP

Internal	External	Total
50	50	100

S. No	Internal Components	Marks
1	Review - I	10
2	Review - II	10
3	Review - III	10
4	Rough Draft Submission	20
	50	

S. No	External Components	Marks
1	Originality of Idea	05
2	Relevance to Current Trend	05
3	Candidate Involvement	05
4	Thesis Style / Language	05
5	Presentation of Report	10
6	Viva-Voce	20
	Total	50

Programme Code:	BCCA		Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	221100101		Course Title	Batch:	2022 - 2025	
course coue.	22UCC101			Core - I : Financial	Semester:	Ι
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Accounting	Credits:	5

Course Objective

To enrich the students' knowledge in basic financial accounting

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect knowledge on the fundamentals of accounting	K1
CO2	Understand the preparation of final accounts and depreciation accounting	K2
CO3	Implement the knowledge in rectifying accounting errors	K3
CO4	Analyze the bank reconciliation statement and preparation of branch and departmental accounting	K4
CO5	Evaluate the critical thinking with problem solving skills while preparing the accounting statement of Hire purchase and instalments.	K5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	L	Η	L	L	Μ	L	Н	Н	Μ	Н	М
CO2	Η	Н	Н	Μ	L	Н	Μ	Н	Н	Н	Н	М
CO3	Η	Н	Η	Μ	М	Μ	Μ	Н	Н	Н	Н	Н
CO4	Μ	Μ	Н	Н	L	Μ	Μ	Н	Н	Н	L	М
CO5	Н	Н	Η	L	L	Μ	Н	Н	Н	Н	Н	М

Unit	Content	Hours
Unit – 1	Accounting: Basics - Principles - Types of Accounts – Accounting Rules - Journal - Ledger - Trial Balance - Subsidiary Books. Single Entry (Theory only)	17
Unit – 2	Final Accounts of a Sole Trader with Simple Adjustments. Depreciation Accounting – Methods – Problems in Straight Line and Diminishing Balance Methods including Changeover Method, Machine Hour Rate Method- Sinking Fund Method- Annuity Method (Simple Problems only).	18
Unit – 3	Bank Reconciliation Statement – Pass Book – Cash Book – Preparation of Bank Reconciliation Statement – Rectification of Errors including Suspense Account	17

	(Simple Problems only).	
Unit – 4	Branch Accounts: Meaning – Types of Branches - Preparation of Branch Accounts (Excluding Foreign Branch).	17
Unit – 5	Departmental Accounting – Meaning – Need for Departmental Accounting – Advantages - Methods and Techniques of Departmental Accounting. Hire Purchase and Instalments. Repossession: Meaning – Partial and Complete.	17
	Total Contact Hrs	86

Pedagogy and Assessment Methods:

Power point Presentations, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy, T.A. and Murthy	Financial Accounting	8 th Edition (Reprint), Chennai: Margham Publications.	2021

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta, R.L. and M. Radhaswamy	Advanced Accounting	18 th Revised Edition, New Delhi: Sultan Chand Company Limited	2022
2	S.P.Jain K.L Narang	Financial Accounting	Kalyani Publications	2021
3	Larry M Walther	Financial Accounting	Independently publisher	2021

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.M.Nirmala	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

22UCC1A1

Programme Code:	BCCA		Programme Title	Bachelor of Commerce wi Computer Applications		
Course Code:	22UCC1A1			Course Title	Batch:	2022 - 2025
					Semester:	Ι
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Allied - I : Business Economics	Credits:	4

Course Objective

To enrich the students' knowledge in the area of Business Economics

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts of business economics	K1
CO2	Understand the demand and supply analysis with relevant economic problems	K2
CO3	. Analyse the importance of consumer sovereignty and know the indifference curve analysis.	К3
CO4	Apply the law of variable proportions and economies of scale to an existing economic condition	K4
CO5	Evaluate the various markets structures and know the differences prevailing in each of them	К5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	L	Н	Μ	Μ	Н	Н	L	Η	Н	Н	Μ	Μ
CO2	Η	Н	Н	Μ	Н	Н	Μ	Η	Н	М	Н	Н
CO3	Μ	Н	Μ	Μ	Н	Н	L	Η	Н	Н	Μ	Н
CO4	Μ	Н	М	Μ	М	Н	L	Η	Н	Н	Н	Н
CO5	Н	Н	Н	Μ	Μ	Н	L	Μ	Н	Н	Μ	Μ

Unit	Content	Hours						
	Business Economics: Meaning - Definition- Objectives- Concepts Nature							
Unit – 1	and Scope – Recent Trends in Business Economics - Roles and							
	Responsibilities of Business Economist							
	Demand Analysis: Demand Determinants - Law of Demand - Exceptions to							
	Law of Demand – Factors affecting Demand Schedule - Demand Distinctions -							
Unit – 2	Elasticity of Demand: Types and Measurement.	18						
	Demand Forecasting: Market and Company Demand Forecasting- Purpose -							
	Essentials of Good Forecasting - Method of Demand Forecasting.							

22UCC1A1

Unit – 3	Consumption: Importance - Consumer Sovereignty - Factors Affecting Consumer Sovereignty in the Modern World. Indifference Curve Analysis: Properties - Price, Income and Substitution Effects - Consumer Surplus.	18
Unit – 4	The Law of Variable Proportions: Increasing, Diminishing and Constant Returns - Economies of Scale: Internal and External Economies. Cost Analysis: Meaning - Cost Concepts - Cost Output Relationship: Total Cost, Average Cost and Marginal Cost.	18
Unit – 5	Market Structure: Market Forms - Time Elements in Price Fixation - Equilibrium of Firm and Industry. Price and Output Determination under Perfect Competition, Monopoly, Monopolistic Competition, Discrimination Monopoly and Oligopoly.	18
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power point Presentations, Seminar, Quiz, Assignment, Experience Discussion and Brain storming

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. S. Sankaran	Business Economics	4 th Edition, Margham Publications, New Delhi	2019

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION	
2	Reddy, P.N. and H.R. Appanniah	Principles of Business Economics	3 rd Edition, New Delhi: Sultan Chand & Company Limited.	2017	
1	Chopra, P.N.	Business Economics	6 th Edition, New Delhi: Kalyani Publishers	2014	
3	P.M. Salwan, Priyanka, Jindal	Business Economics	2 nd Edition, Delhi, Taxman Publication	2022	

Course Designed by	Head of the Department		
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. R. Ramya	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA		Programme Title	Bachelor of Commerce wit Computer Applications		
Course Code:	22UCC102			Course Title	Batch:	2022 - 2025
Course Coue.				Care Lab. La	Semester:	Ι
Lecture Hrs./ Week And Practical Hrs./Week	1/4	Tutorial Hrs./Sem.	-	Core Lab - I : Office Automation	Credits:	2

Course Objective

To prepare the students for document preparation, business calculations, presentation of information and database management

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the various features of Word	K1
CO2	Understand the several functions of Excel	K2
CO3	Apply the creativity in business presentation	К3
CO4	Analyze the basic knowledge in database	K4
CO5	Evaluate the creation of database system	K5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	P06	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Η	Н	Н	Μ	Μ	Н	Μ	Μ	Н		
CO2	Μ	Η	М	Н	Μ	Н	Н	Μ	Μ	Н		
CO3	Н	Η	Н	Н	Н	Н	Н	Μ	Η	Н		
CO4	Η	Η	Η	Н	Μ	Н	Н	Н	Η	Н		
CO5	Μ	Μ	М	Н	М	Μ	Н	Н	Μ	Н		

Unit	Content	Hours
Word:	 Design a MS-Word document with all basic features. Design the front page of a Magazine in MS Word. Build a table in MS Word projecting the details of the student's in our department 	20
	 Using Mail Merge concept send invitation for Board Meeting to all the members of the company. 	
	 5. Design the Pay Roll of a company in MS Excel by considering the following conditions: Dearness Allowance - 40% on Basic Pay House Rent Allowance - Rs.400 Medical Allowance - Rs.100 	30

	Provident Fund – 12% on Basic Pay + Dearness Allowance				
	6. Design the Electricity Bill in MS Excel by considering the following conditions:				
	Unit ConsumedRate Per Unit (Rs.)				
Excel	Up to 100 Units NIL				
	101 to 200 Units 3.50				
	200 to 500 Units 4.60				
	Above 500 Units 6.60				
	7. Create a Student's Mark List in MS Excel by considering the following conditions:				
	Percentage Class Conditional Formatting (Font Color)				
	40–49 III Blue				
	50–59 II Brown				
	0 & Above I Green				
	Subject Score				
	Score <40 Underline with Red Color				
	Score >80 Underline with Green Color				
	Result				
	Pass Black				
	Fail Red				
	8. Prepare the Student's details and view the records by using the				
	AutoFilter Option.				
	9. Design a Chart in MS Excel to show the sales performance of the \tilde{a}				
	Company.				
	10. Develop a Pivot Table expressing the sales performance of salesmen for 3 months.				
Power	11. Design presentation slides for our College. The slides must include the history of various UG and PG courses offered by the college.	10			
Point	12. Design an Organization Chart for a Company to show the levels of hierarchy.	10			
	13. Create the following Tables:				
	a) Student's Personal Details				
	b) Student's Mark Details.				
	Perform the following				
Access	1. Relate the Tables	15			
	2. Show the details of students who passed in all subjects.				
	3. Show the details of students whose subject score in all subjects are above 60.				
	4. Create a Form and Report for the Tables.				
	Total Contact Hrs	75			

 Pedagogy and Assessment Methods:

 Power point Presentations, Assignment, Experience Discussion

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sandra Cable, Steven M. Freund, Ellen Monk, Susan L. Sebok, Joy L. Starks, and Misty E. Vermaat	Microsoft Office 365& Office 2019- An Introductory	CENAGE	2020
2	Matt vic	Microsoft Office 365	Independently Published	2021

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Anitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA		Programme Title	Bachelor of Computer App	
Course Code:	22UCC203	3	Course Title	Batch:	2022 - 2025
			Core - II : Higher	Semester:	II
Lecture Hrs./ Week Or Practical Hrs./Week	6 Tutorial Hrs./Sem	4	Financial Accounting	Credits:	4

Course Objective

To expose to the students the accounting procedure of partnership firms

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remembering the essentials of partnership accounting	K1
CO2	Understand the accounting treatments for admission, retirement and death of a partner	K2
CO3	Apply the accounting treatments in settlement of partnership accounts	К3
CO4	Analyze the relevant cases and the accounting treatment for dissolution of a firm	K4
CO5	Evaluate partnership account from admission to insolvency in real time	К5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	P06	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Н	Μ	Н	Μ	L	Μ	Н	Μ	Η	Μ	L	Μ
CO2	Η	Η	Μ	М	М	Μ	Μ	Μ	Η	Н	Μ	М
CO3	Η	Μ	Н	Μ	Н	Μ	Μ	Μ	Η	Н	Н	Μ
CO4	Η	Μ	Н	Μ	Н	Μ	Μ	Η	Η	Н	Н	Н
CO5	Η	Η	L	Н	М	Μ	Η	Η	Η	Н	Н	Н

Unit	Content	Hours
Unit – 1	Introduction to Partnership – Interest on Capital – Profit and Loss Appropriation Account – Capital Ratio - Past Adjustments and Guarantees.	17
Unit – 2	Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.	18
Unit – 3	Retirement of a Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities-Treatment of Goodwill – Adjustment of Goodwill	17

	through Capital A/c only.	
Unit – 4	Settlement of Accounts - Retiring Partner's Loan Account – Admission cum Retirement.	17
Unit – 5	Death of a Partner - Dissolution of a Firm - Insolvency of Partners - Garner Vs Murray - Piecemeal Distribution (Proportionate Capital Method only).	17
	Total Contact Hrs	86

Pedagogy and Assessment Methods:

Power point Presentations, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy, T.A. and A. Murthy	Financial Accounting	8 th Edition, Chennai: Margham Publications.	2020

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta, R.L. and M. Radhaswamy	Advanced Accounting	18 th Revised Edition, New Delhi: Sultan Chand Company Limited	2022
2	S.P.Jain K.L Narang	Financial Accounting	Kalyani Publications	2021
3	Larry M Walther	Financial Accounting	Independently publisher	2021

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.M.Gayathri	Dr. P. Anitha	Prof.K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA		Programme Title	Bachelor of Commerce wi Computer Applications		
Course Code:		22UCC2A2		Course Title	Batch:	2022 - 2025
Course Coue.	220002A2				Semester:	II
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Allied - II : Business Mathematics	Credits:	4

Course Objective

To enable the students to apply the basic mathematical knowledge to solve the real life business problems

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember to calculate simple linear equations for a set of data.	K1
CO2	Understand the concepts of mathematics in finance	K2
CO3	Apply the knowledge in mathematics in solving business problems	K3
CO4	Analyse the gained knowledge of set theory which helps to improve ability of mathematical thinking.	К4
CO5	Evaluate the knowledge of both present and future value by using an annuity	К5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	L	Μ	Μ	Н	Μ	Μ	Μ	Μ	Н	L	Μ
CO2	Н	Μ	Н	Н	Н	Μ	Μ	Н	Н	Н	Μ	М
CO3	Н	Н	Н	М	Н	Μ	Н	Н	Н	М	Μ	Н
CO4	Н	Н	Н	Н	Н	Н	Н	Н	Н	М	Μ	Н
CO5	Н	Н	Μ	М	М	Н	Н	Н	Н	Н	Μ	Н

Unit	Content	Hours
Unit – 1	Mathematics of Finance: Simple Interest and Compound Interest: Basic concept – calculation of simple interest and compound interest- Effective Rates and Nominal rate of interest.	16
Unit – 2	Depreciation – Annuities – Present Value of an Immediate Annuity – Present Value of an Annuity Due – Amount of an Immediate Annuity – Amount of an Annuity Due – Discounting (problems only)	14

22UCC2A2

	Total Contact Hrs	75
Unit – 5	Inverse of a matrix: Definition- Inverse of a matrix- finding inverse of 3x3, 2x2 non-singular matrices- solving simultaneous linear equations by inverse matrix – Elementary transformation of matrix – Rank – Consistency of a system of Simultaneous Linear Equation.	16
Unit – 4	Matrices: Definition of matrix – types of matrix – matrix operations Determinants: Solving simultaneous equations in 3 variables using Cramer's rule.	14
Unit – 3	Set theory: Definition – types of sets – set operations - Laws and properties of sets (without proofs) -Verification using Venn diagram only	15

.Pedagogy and Assessment Methods:

Power point Presentations, Assignment and Brain storming

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Navaneetham. P.A	Business Mathematics & Statistics	Jai Publishers, Trichy	2019

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dharmapadam	Business Mathematics	Visvanathan.S Ltd.,	2016
2	Dr.P.R.Vittal	Business Mathematics and Statistics	Margham Publications	2018
3	Sanchetti.D.C & Kapoor. V.K	Business Mathematics	Sultan Chand & Sons, New Delhi	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination		
Name and Signature	Name and Signature	Name and Signature	Name and Signature		
Dr.M.Deepa	Dr. P. Anitha	Prof. K. Srinivasan	Dr.RManickaChezhian		
Signature:	Signature:	Signature:	Signature:		

Programme Code:	ramme Code: BCCA		Programme Title	Bachelor of Commerce wi Computer Applications		
Course Code:		22UCC204		Course Title	Batch:	2022 - 2025
Course Coue.	22000204				Semester:	II
Lecture Hrs./ Week And Practical Hrs./Week	1/4	Tutorial Hrs./Sem.	-	Core Lab - II : Web Designing	Credits:	2

Course Objective

To prepare the students for document preparation, business calculations, presentation of information, database management and designing website

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the fundamental knowledge of internet and web designing	K1
CO2	Understand the concept of designing web pages in web sites using various HTML tags	К2
CO3	Apply the practical knowledge in creating HTML files	К3
CO4	Analyze and develop website designing skill in real business world	К4
CO5	Evaluate the creation of links between web pages	К5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	P06	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Η	Н	Н	Μ	Μ	Н	Μ	Μ	Н		
CO2	Μ	Η	Μ	Н	Μ	Н	Н	Μ	Μ	Н		
CO3	Η	Η	Н	Н	Н	Н	Н	Μ	Н	Н		
CO4	Η	Η	Н	Н	М	Н	Н	Η	Н	Н		
CO5	Μ	Μ	М	Н	М	Μ	Н	Η	Μ	Н		

	Content					
1.	Write a HTML code for designing a web page for system configuration					
2.	Create a HTML document to show the important HTML tags					
3.	Design a web page to show the subject covered in the first year					
4.	Create a web page to list out the features of mobile phones using DIV element	75				
5.	List out the names of software companies using ordered list	10				
6.	List out the educational website using unordered list					
7.	Design a web page using Nested list.					
8.	Develop a web page to show the definition list using HTML tags					

9. Create an advertisement of a product using HTML tags	
10. Generate a web page using link within a web page	
11. Develop a web page for NGM College using links for another web page	
12. Generate a web page to display the weather report using table	
13. Construct a HTML document to display mark statement using nested table	
14. Prepare a resume using forms	
Create a website for a College using frames	
Total Contact Hrs	75
	15

Pedagogy and Assessment Methods: Power point Presentations, Assignment, Experience Discussion

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jo Foster	Learn HTM for Beginner	Elluminet Press	2019
2	Jennifer Niederst Robbins	Learning Web Designing	O'Reilly	2012

Course Objective

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Anitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA		Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC305			Course Title	Batch:	2022 - 2025
Course Coue.					Semester:	III
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core - III: Corporate Accounting	Credits:	4

Course Objective

To develop the students' knowledge on corporate accounting in conformity with the provision of the Companies Act 2013

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts and the treatment of shares and debentures.	K1
CO2	Understand the principles of preparing final accounts of a company.	K2
CO3	Apply the accounting concepts for the companies undergoing Amalgamation and Absorption.	К3
CO4	Analyse the consolidated balance sheet of holding company accounts.	K4
CO5	Evaluate the accounting requirements of banking and insurance company	К5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	P06	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Η	Η	Н	L	L	Н	L	Μ	Μ	L	Μ	Н
CO2	Η	Μ	Н	L	L	Η	L	Μ	Η	М	Μ	Н
CO3	Η	Μ	Μ	L	L	Η	Μ	Н	Η	Н	Μ	Н
CO4	Η	Η	М	М	L	Μ	L	Н	Η	Μ	Μ	Μ
CO5	Η	Н	Н	L	Μ	Μ	Μ	Μ	Н	Μ	Μ	Н

Unit	Content	Hours
Unit – 1	Shares – Meaning – Types of Shares – Issue of Shares - Forfeiture and Reissue. Issue of Debentures – Redemption of Debentures.	17
Unit – 2	Preparation of Company Final Accounts.	17

Unit – 3	Amalgamation and Absorption of Companies (excluding Inter-Company Owings and Holdings) - External Reconstruction of Companies.	17
Unit – 4	Holding Company Accounts: Meaning – Mutual Owings - Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus Issue and Payment of Dividend - Preparation of Consolidated Balance Sheet (Revised Format) (Inter Company and Multiple-holdings excluded).	17
Unit – 5	 Banking Company Accounts – Rebate on Bills Discounted – Treatment - Preparation of Profit and Loss Account and Balance Sheet. Insurance Company Accounts: Life Insurance – Calculation of Life Assurance Fund - General Insurance (Fire and Marine Insurance only). 	18
	Total Contact Hrs	86

 Pedagogy and Assessment Methods:

 Power point Presentations, Assignment, Brain storming and Case study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION	
1	Reddy T.S. and Murthy	Corporate Accounting	7 th Edition (Reprint), Margham Publications, Chennai	2020	

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain, S.P. and K.L. Narang	Advanced Accountancy (Corporate Accounting)	22 nd Edition, Kalyani Publications, New Delhi:.	2019
2	Gupta, R.L. and M. Radhaswamy	Advanced Accountancy - Theory, Method and Application	Vol1, 13 th Edition, New Delhi: Sultan Chand & Sons.	2022
3	Arulanandam, M.A. and K.S. Raman	Advanced Accountancy	6 th Revised Edition: Himalaya Publications. New Delhi	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Archanaa	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R.Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:		BCCA		Programme Title:	Bachelor of with Applications	Commerce Computer
Course Code:	22UCC306			Course Title	Batch: Semester:	2022 - 2025 III
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Principles of Marketing	Credits:	4

Course Objective

To endow students with the knowledge of principles of marketing

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the basic principles of marketing	K1
CO2	Understand the idea about new product designing, branding, packing and pricing	K2
CO3	Apply the distribution strategy in marketing and to expose the concepts of personal selling, recruitment, selection and training of sales force	K3
CO4	Analyze the market segmentation and retail marketing in India	K4
CO5	Analyse the pros and cons of various online marketing methods	K4

CO PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Μ	Н	Μ	Μ	Н	L	Μ	Н	Μ	Μ	Н
CO2	Μ	Н	Μ	Н	М	Н	L	Μ	Н	Н	Н	Н
CO3	Μ	Н	L	Н	М	Н	L	Μ	Н	М	Μ	М
CO4	Μ	Н	М	Н	Н	Н	Μ	Μ	Н	Н	Μ	Н
CO5	Н	Μ	Н	Μ	Н	Н	Μ	Μ	Μ	Μ	Н	Н

Unit	Content	Hours
Unit – 1	Market – Meaning - Classification of Market - Marketing – Meaning – Difference between Marketing and Selling – Objectives of Marketing – Importance of Marketing – Evolution of Concepts of Marketing – Functions of Marketing.	16
Unit – 2	Product Policy - Product Planning and Development - Product Life Cycle – Product Mix.	

	L	
	Pricing: Importance – Objectives – Factors affecting Pricing Decisions -	
	Types of Pricing.	14
	Branding: Features – Types – Functions.	
	Packaging: Features – Types – Advantages – Brand Name and Trademark	
	Distribution Channels- Types of Channels – Factors Affecting Choice of	
	Distribution.	
Unit – 3	Personal Selling – Objectives – Features – Process of Personal Selling –	15
	Recruitment and Selection of Sales Force.	
	Training - Methods of Training – Advertisement – Functions – Advantages.	
	Market Segmentation – Basis of Market Segmentation – Benefits of Market	et
Unit – 4	- Segmentation.	14
	Retail Marketing: Methods – Problems – Retail Marketing in India.	
	Modern Marketing Concept: Online marketing- Meaning - Importance	-
Unit – 5	Advantages - Disadvantages. Global Marketing -Tele marketing- Vir	al 16
	Marketing- Green Marketing – E-Marketing Ethics.	
	Total Contact Hrs	75
		1

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion, Brain storming, Activity and Case study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \	YEAR OF PUBLICATION	
1	Pillai, R.S.N. and Bagavathi	Modern Marketing Principles and Practices	S.Chand & Limited. New Delhi	Company	Reprint 2019

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Philip Kolter and Gray Armstrong	Principles of Marketing	18 th Edition, Pearson Education Limited	2020
2	Kavita Sharma	Principles of Marketing	2 nd Edition , Taxmann Publications	2021
3	Rajan Nair, N. and C.B. Gupta	Marketing Management	Text and Cases, 19 th Edition, Sultan Chand & Sons, New Delhi.	2018

Course Designed by Name and Signature	Head of the Department Name and Signature	Curriculum Development Cell Name and Signature	Controller of the Examination Name and Signature
Dr.S.Poongodi	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce wi Computer Applications		
Course Code:		221100205		Course Title	Batch:	2022 - 2025	
Course Coue.		22UCC307			Semester:	III	
Lecture Hrs./ Week Or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	Core - V : RDBMS	Credits:	4	

Course Objective

To enrich the knowledge on relational database management system

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the fundamentals of database management system	K1
CO2	Understand the relational database implementation using E-R model	К2
CO3	Interpret the divisions of SQL commands	К3
CO4	Analyze different forms of sub queries using SQL commands	K4
CO5	Execute PL/SQL architecture and to construct a simple form	К5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Μ	Н	Μ	Μ	Н	L	Μ	Η	Μ	Μ	Н
CO2	Μ	Η	М	Н	Μ	Н	L	Μ	Η	Н	Н	Н
CO3	Μ	Η	L	Н	М	Н	L	Μ	Η	Μ	Μ	М
CO4	Μ	Η	М	Н	Н	Н	Μ	Μ	Η	Н	Μ	Н
CO5	Η	Μ	Η	М	Н	Н	Μ	Μ	Μ	Μ	Н	Н

Unit	Content	Hours
Unit – 1	Database Systems: Introduction – Purpose – View of Data – Data Abstraction – Instances and Schemas – Data Independence. Data Models: Object based Logical Models, Physical Data Models and Record based Logical Models – Transaction Management – Storage Management – DBA – Database Users.	13
Unit – 2	Entity: Relational Model – Basic Concepts – Entity Relationship Diagram – Structure of Relational Database – Relational Algebra – Extended Relational Algebra Operations – Modification of the Database – Integrity Constraints.	11

	Oracle: Introduction – Tools of Oracle – Introduction to SQL – Oracle Internal					
	Data Types – Divisions of SQL: Data Definition Language, Data Manipulation					
TI:4 2	Language, Data Control Language and Transaction Control Language. Keys:					
Unit – 3	Primary Key, Foreign Key and Referential Key. SQL * Plus Functions: Date,	13				
	Character, Numeric, Conversion, Miscellaneous and Group Functions. Set					
	Operators – Relating Data through Join Concept.					
	Sub-Queries: Meaning - Usage of Sub-Queries. Database Objects: Table, View -					
T T 1 / 4	Synonym – Sequences – Index. Concept of Locking – Types of Locks. SQL *	11				
Unit – 4	Plus Formatting Commands: Compute Commands, Title Commands, Setting					
	Page Dimensions and Storing and Printing Query Results.					
	PL/SQL: Introduction - Advantages - Architecture of PL/SQL Block -					
T T ' 4 F	Introduction to PL/SQL Block - Attributes. Control Structures - Concept of	10				
Unit – 5	Error Handling, Cursor Management. Basic Concept of SQL* FORM -	12				
	Components of an Oracle Form – Simple Form Construction.					
	Total Contact Hrs	60				

Pedagogy and Assessment Methods:

Power point Presentations, Seminar, Assignment, Experience Discussion, Brain storming and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ivan Bayross	SQL, PL/SQL the Programming Language of ORACLE	4th Edition, BPB Publications.	2017

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nilesh Shah	Database System Using Oracle-A Simplified Guide to SQL and PL/SQL	2nd Edition, Pearson Education.	2009
2	Jose A. Ramalho	Learn Oracle 8i	1 st Edition, New Delhi:BPB Publications.	2007

3	Naphtali Rishe	Database Design Fundamentals	1 st Edition, New Delhi: Prentice Hall of India Private Ltd.	2007
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Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.P.GomathiDevi	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC308			Course Title	Batch:	2022 - 2025	
Course Coue.					Semester:	III	
Lecture Hrs./ Week Or Practical Hrs./Week	5 Tutorial Hrs./Sem		Core - VI : Company Law	Credits:	4		

Course Objective

To provide basic knowledge on the provisions of the Companies Amendment Act, 2013

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the basic characteristics of a company form of business	K1
CO2	Understand the legal structure and nature of a company	K2
CO3	Assess the powers, duties and liabilities of company management	K3
CO4	Analyse about the shares and company meetings	K4
CO5	Evaluate the process followed in winding up of companies	K5

PO /PSO CO	PO1	PO2	PO3	PO4	P05	P06	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Μ	Н	Μ	Μ	Н	L	Μ	Н	М	Μ	Н
CO2	Μ	Н	Μ	Н	Μ	Н	L	Μ	Н	Н	Н	Н
CO3	Μ	Н	L	Н	Μ	Н	L	Μ	Н	М	Μ	Μ
CO4	Μ	Н	М	Н	Н	Н	Μ	Μ	Н	Н	Μ	Н
CO5	Н	М	Н	М	Н	Н	Μ	Μ	Μ	М	Н	Н

Unit	Content	Hours
Unit – 1	Company– Meaning and Definition – Characteristics – Kinds – Privileges of Private Company – Conversion of a Private Company into a Public Company – Formation of a Company – Difference Between Companies Act 1956 and 2013	16
Unit – 2	Memorandum of Association – Meaning and Importance – Alteration – Doctrine of Ultravires – Effects – Articles of Association – Alteration – Doctrine of Indoor Management – Differences between Memorandum and Articles. Prospects – Meaning – Contents – Misstatements in the Prospects –	14

		22UCC308
	Remedies for Misstatement.	
Unit – 3	Management of a Company – Appointment of Directors – Removal of Directors – Legal Position of Directors – Powers, Duties and Liabilities of Directors – Managing Director – Manager – Independent Director.	
Unit – 4	Share Capital – Kinds of Shares – Transfer and Transmission of Shares Company Meetings – Statutory Meeting – Annual General Meetings Extra-ordinary General Meetings – Requisition of a Valid Meeting: Notic Quorum, Chairman, Proxy, Voting, Resolutions and Minutes.	- 16
Unit – 5	Winding up of Companies – Modes of winding up – Powers and Duties of Liquidator – National Company Law Tribunal Act (NCLT) – Functions Advantages.	
	Total Contact Hrs	75

 Pedagogy and Assessment Methods:

 Power point Presentations, Group discussions, Seminar, Assignment and Case study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	N.D. Kapoor		Sultan Chand and Sons publications, 34 th Edition	2020

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prof. Anil Kumar	Company Law	5 th Edition,Taxmann'sPublications Private Limited New Delhi.	2021
2	Kapoor, G.K. and Sanjay Dhamija	Company Law and Practice	24 th Edition, Mumbai: Taxmann'sPublications Private Limited.	2019
3	Ashok K. Bakerial	Company Law	12th Edition, New Delhi:Vikas PublicationHousePrivate Limited.	2010
4	Dr.G.K.Kapoor, Dr.SanjayDhamija	Company Law	24 th Edition, Taxmann's Publications Private Limited.	2022

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination			
Name and Signature	Name and Signature	Name and Signature	Name and Signature			
Ms.P.Divya Bharathi	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian			
Signature:	Signature:	Signature:	Signature:			

22UCC3A3

Programme Code:	BCCA		Programme Title	Bachelor with Application	of Commerce Computer s
Course Code:	22UCC3.	13	Course Title	Batch:	2022 - 2025
Course Coue.	220003	13	Allied - III :	Semester:	III
Lecture Hrs./ Week Or Practical Hrs./Week	4 Tutorial Hrs./Sem		Executive Communication (Practical)	Credits:	4

Course Objective

To develop the oral and written communication skills of the students

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the structure of trade letters	K1
CO2	Understand the format of preparing resume, agenda and minutes	K2
CO3	Implement assignments for developing oral communication skills	K3
CO4	Analyze the students' communication skills in real world situation	K4
CO5	Evaluate students professional writing skill	K5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	L	Μ	Μ	Η	Μ	Μ	Μ	Μ	Н	L	Μ
CO2	Н	Μ	Н	Н	Н	Μ	Μ	Η	Η	Н	Μ	М
CO3	Η	Η	Н	М	Н	Μ	Η	Η	Η	М	Μ	Н
CO4	Η	Η	Η	Н	Н	Н	Η	Η	Η	Μ	Μ	Н
CO5	Н	Η	М	М	М	Н	Н	Н	Η	Н	Μ	Н

Unit	Content	Hours
	Part – A (Oral Communication)	
	1. Listening	
	2. Self- Introduction	30
TT 94 1	3. Group Discussion	
Unit – 1	4. Public Speaking	
	5. Telephonic Conversation	
	6. Mock Interview	
	7. Business Presentation	

	22UCC3A3
8. Role Play	
9. Reading	
Part – B (Written Communication)	
1. Trade Letters : Enquiries - Orders and Execution	
2. Credit and Status Enquiries	
3. Claims and Adjustments	
4. Collection Letters	
5. Sales Letters	30
6. Complaint Letters	
7. Circular Letters	
8. Drafting Agenda and Minutes	
9. Bank Correspondence	
10. Insurance Correspondence	
11. Agency Correspondence	
12. Application Letters	
Preparation of Resume	
Total Contact Hrs	60

Pedagogy and Assessment Methods:Power point Presentations, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION		
1	Rajendra l Korahill	Essentials of Business Communication	9 th Edition, New Delhi: Sultan Chand & Sons.	2012		

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ramesh, M.S., C.C. Pattanshetti and Madhumati M. Kulkarani	Business Communication	28 th Edition, New Delhi: Chand & Company.	2011
2	Rodriquez, M.V.	Effective Business Communication Concept	13 th Edition, Mumb Vikas Publishi Company.	

22UCC3A3

Course Designed by Name and Signature	Head of the Department Name and Signature	Curriculum Development Cell Name and Signature	Controller of the Examination Name and Signature		
Dr. P. Anitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian		
Signature:	Signature:	Signature:	Signature:		

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC309			Course Title	Batch:	2022 - 2025	
Course Coue.					Semester:	III	
Lecture Hrs./ Week Or Practical Hrs./Week	4 Tutorial Hrs./Sem.		-	Core Lab - III : Oracle	Credits:	2	

Course Objective

To develop and manage the relational database design

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the various SQL commands in table creation	K1
CO2	Understand the usage of different DML & DCL commands	К2
CO3	Apply the database objects using SQL commands	K3
CO4	Analyse a database design using SQL and PL/SQL commands	K4
CO5	Evaluate the PL/SQL blocks in creating an oracle application	K5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	L	Μ	Μ	Н	Μ	Μ	Μ	Μ	Н	L	М
CO2	Н	Μ	Н	Н	Н	Μ	Μ	Η	Η	Н	Μ	М
CO3	Н	Н	Н	Μ	Н	Μ	Н	Η	Η	Μ	Μ	Н
CO4	Η	Н	Н	Н	Н	Η	Η	Η	Η	Μ	Μ	Н
CO5	Н	Н	М	М	М	Η	Н	Н	Н	Н	Μ	Н

Content	Hours
SQL	
1. Create a table for employee details using DDL Commands.	
2. Create a table for sales details using DML Commands.	
3. Create a table for item details using DCL & TCL Commands.	20
4. Create a table for student details and verify the following data constraints.	30
(a) Primary Key	
(b) Reference Key	
(c) Default Key	

5. Create a table for employee details and verify the following data constraints.	
(a) Not Null	
(b) Unique Key	
(c) Check	
6. Create a table for student attendance and mark details and combine the resul	ts of
two queries using the set operators.	
7. Create a table and perform SQL * Plus functions – Group and single row	
functions	
8. Create a table and display the database objects in partition view	
PL / SOL	
9. Create a PL/SQL block and retrieve the records stored in the employee table	
10. Create a PL/SQL program to calculate the bonus of employees based on the	ir
salary.	
15. Develop PL/SQL block to check the availability of stock for the given produ	ict 30
16. Create a Pl/SQL program to display the multiplication table	50
17. Create a table for student mark details by using percentage type under PL/SC	QL
attribute concept.	
18. Generate a program in PL/SQL to calculate the simple interest.	
15. Write a program to calculate the discount on sales in PL/SQL.	
Total Contact Hrs	60

Pedagogy and Assessment Methods:

Power point Presentations, Experience Discussion, Brain storming and Activity

Text Book

S.NO	AUTHOR	AUTHOR TITLE OF PUBLISHERS \ THE BOOK EDITION		YEAR OF PUBLICATION	
1	Jose A. Ramalho.	Learn Oracle 8i	1 st Edition, New Delhi: BPB Publications.	2007	

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	William G.Paye Jr	Oracle 8i	Prentice Hall of India Private Ltd, New Dehi, 1999	2011
2	Naphtali Rishe	Database Design Fundamentals	1 st Edition, New Delhi: Prentice Hall of India Private Ltd.	2007

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.P.GomathiDevi	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

22UCC3N1

Programme Code:	BCCA		Programme Title	Bachelor of C Computer Ap	Commerce with plications	
Course Code:		22UCC3N1		Course Title	Batch:	2022 - 2025
Course Coue.				Non Major Elective	Semester:	III
Lecture Hrs./ Week Or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	- I : Customer Relationship Management	Credits:	2

Course Objective

To develop an understanding in the application of customer relationship management in real business world

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall the fundamentals of CRM	K1
CO2	Point out the consumer's future needs and expectations	K2
CO3	Implement the bonding of customer relationship through application of CRM strategy	К3
CO4	Analyse the impact of customer relationship and improve the relationships to maintain the CRM strategy	K4
CO5	Design a mechanism for enhancing customer retention	К5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	P06	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	L	Μ	Μ	Н	Μ	Μ	Μ	Μ	Н	L	Μ
CO2	Η	Μ	Н	Н	Н	Μ	Μ	Н	Н	Н	Μ	М
CO3	Н	Η	Н	Μ	Н	Μ	Н	Н	Н	Μ	Μ	Н
CO4	Η	Η	Н	Н	Н	Н	Η	Н	Н	Μ	Μ	Н
CO5	Н	Н	М	Μ	Μ	Н	Н	Н	Н	Н	Μ	Н

Unit	Content	Hours
Unit – 1	Concept of CRM - Characteristics and Peculiarities of CRM – Steps in CRM - Relevance of CRM –	3
Unit – 2	Customer Profile – Customer Values – Customer Life Cycle – Characteristics of Outstanding Customer Service – Managing Customer Satisfaction	3

		22UCC3N1
Unit – 3	Customer centric business - Customer Centric Marketing – Bonding of Customer Relationship.	3
Unit – 4	Customer defection – Contact centre's for CRM – CRM strategy	3
Unit – 5	Client Retention Programmes – Reorganization – Customer Loyalty – Customer Rewards Programmes – e-Solution	3
	Total Contact Hrs	15

 Pedagogy and Assessment Methods:

 Power point Presentations, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Alok Kumar Rai	Customer Relationship Management	Concepts and Cases, New Delhi, PHI Learning Pvt. Ltd	2014

S.NO	AUTHOR	AUTHOR TITLE OF THE BOOK		YEAR OF PUBLICATION
1	Dr. K. Govinda Bhat	Customer Relationship Management	Himalaya Publishing House	2019
2	V.Kumar & Werner Reinartz	Customer Relationship Management – Concept Strategy and Tools	2 nd Edition, New York, Springer Publishing Company	2012

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms. D. Saranya	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

22UCC3N2

Programme Code:	BCCA			Programme Title	Bachelor of Commerce wit Computer Applications		
Course Code:	22UCC3N2			Course Title	Batch:	2022 - 2025	
Course Coue.				Non Major Flacting	Semester:	III	
Lecture Hrs./ Week Or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Non Major Elective - I : Supply Chain Management	Credits:	2	

Course Objective

To improve the knowledge of students in the areas of product delivery system

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the significance of supply chain	K1
CO2	Understand the various distribution networks	К2
CO3	Apply the forecasting methods in supply chain	К3
CO4	Analyse the use of information technology in supply chain management.	K4
CO5	Restate the planning and sourcing decision in supply chain	K5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	P06	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	L	Μ	Μ	Н	Μ	Μ	Μ	Μ	Н	L	Μ
CO2	Н	Μ	Н	Н	Н	Μ	Μ	Н	Η	Н	Μ	М
CO3	Н	Н	Н	М	Н	Μ	Н	Н	Η	М	Μ	Н
CO4	Н	Н	Н	Н	Н	Η	Н	Н	Η	М	Μ	Н
CO5	Н	Н	М	М	М	Η	Н	Η	Η	Н	Μ	Н

Unit	Content	Hours
Unit – 1	Supply Chain – Introduction – Meaning – Definition - Decision Phases in a Supply Chain - Process View of Supply Chain – Importance - Supply Chain Performance - Supply Chain Drivers and Obstacles.	3
Unit – 2	Designing the Distribution Network in Supply Chain - Network Design in the Supply Chain - Network Design in an Uncertain Environment.	3
Unit – 3	Demand Forecasting in a Supply Chain - Aggregate Planning in the Supply Chain.	3

22UCC3N2

Unit – 4	Planning and Managing Inventories in a Supply Chain - Managing Economies of Scale in the Supply Chain - Managing Uncertainty in the Supply Chain: Safety Inventory.	3
Unit – 5	Sourcing Decisions in a Supply Chain - Transportation in a Supply Chain - Information Technology and Supply Chain - E-business and Supply Chain.	3
	Total Contact Hrs	15

 Pedagogy and Assessment Methods:

 Power point Presentations, Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sunil Chopra and Peter Meindl.	Supply Chain Management	6 th Edition, New Delhi: Prentice Hall.	2016

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Raghuram, G. and N. Rangaraj	LogisticsandSupplyChainManagementCasesand Concepts	Delhi: Macmillan	2015
2	Sunil Chopra	Supply Chain Management: Strategy, Planning and Operation	Delhi: Pearson Education	2015
3	Sahay, B.S	Emerging Issues in Supply Chain Management		2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.M.Kesavy	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:		BCCA		Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC410			Course Title	Batch:	2022 - 2025	
course coue.					Semester:	IV	
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core - VII : Cost Accounting	Credits:	4	

Course Objective

To expose the students the basic concepts and tools used in cost accounting

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the basics of cost accounting	K1
CO2	Understand the various types of inventory and costing	K2
CO3	Apply the various methods in calculation of labour and overheads	К3
CO4	Analyse the general principles used in process costing.	K4
CO5	Evaluate the contract costing, job costing and reconciliation of cost and financial accounts used in managerial capacity.	К5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	Η	Н	Н	Н	Μ	Н	Μ	L	Н	Н	Μ	М
CO2	Η	Μ	Н	Н	Μ	Н	Μ	L	Μ	М	Μ	М
CO3	Η	L	Μ	Н	Μ	Н	Μ	Μ	Η	Н	Μ	М
CO4	Η	Н	Н	М	Н	Μ	Н	Η	Η	Н	Н	Η
CO5	Μ	Н	L	М	Н	Μ	Н	Η	Μ	М	Н	М

Unit	Content	Hours
	Cost Accounting: Definition - Meaning and Scope - Relationship of Cost	
	Accounting with Financial Accounting and Management Accounting - Costing	
Unit – 1	as an Aid to Management – Limitations and Objections against Cost	15
	Accounting - Elements of Cost - Cost Sheet.	
	Inventory Control Techniques - Materials - Levels of Inventory - EOQ -	
Unit – 2	Methods of Valuing Material Issues - FIFO - LIFO - Simple Average -	13
	Weighted Average	
	Labour - Methods of Payment Systems: Time Rate and Piece Rate System.	1.4
Unit – 3	Incentive Systems: Halsey and Rowan.	14

	Overheads: Meaning - Classification - Allocation, Apportionment & Absorption	
	of Overheads – Computation of Labour Cost.	
	Process Costing - Meaning - Features - General Principles - Process Losses -	
	Normal Loss-Abnormal Loss - Abnormal Gain. (Excluding Equivalent	
Unit – 4	Production)	14
	Service costing (Simple Problems only).	
Unit – 5	Contract and Job Costing – Reconciliation of Cost and Financial Accounts	15
	Total Contact Hrs	71

Pedagogy and Assessment Methods:Power point Presentations, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION	
1	Jain, S.P. and K Narang	CostAccountingPrinciplesandPractice	Kalyani Publishers. New Delhi, 23 rd Edition	2020	

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	T.S. Reddy and Hari Prasad Reddy	Cost Accounting	Margham Publication – 4 th Revised Edition	2020
2	Prof. M.L. Agarwal & Dr. K.L. Gupta	Cost Accounting	Sahitya Bhawan Publication – 1 st Edition	2021
3	R. Palaniappan & N. Hariharan	Cost Accounting	Dream Tech Press Publication – 1 st Edition	2021

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. T. Vijaya Chithra	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA		Programme Title	Bachelor of Commerce w Computer Applications		
Course Code:			Course Title	Batch:	2022 - 2025	
Course Coue.	22UCC411				Semester:	IV
Lecture Hrs./ Week Or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	Core - VIII : Visual Basic	Credits:	4

Course Objective

To enable the students to develop an application oriented software

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the fundamentals of client / server architecture	K1
CO2	Understand the concepts of Integrated Development Environment	K2
CO3	Apply the procedures and functions to create application software	К3
CO4	Analyse SDI and MDI applications while using forms, dialogs and other types of GUI components.	K4
CO5	Assess the Data Access Objects and generate data reports	К5

CO PO/PSO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Н	Н	Н	Н	L	Μ	Μ	Μ	Н	Н	Н
CO2	Μ	Н	Μ	Н	Н	L	Н	Η	L	Н	Н	L
CO3	Μ	Н	М	Н	Н	Н	Η	Η	Η	Н	Н	Н
CO4	Μ	Н	М	Н	Н	Н	Н	Н	Н	Н	Н	Н
CO5	Н	М	Н	Н	Н	Μ	Н	Н	Μ	Н	Н	М

Unit	Content	Hours
Unit – 1	Client/Server Architecture: Benefits – Downsizing – Upsizing – Right sizing – Models – Architecture: Technical Architecture, Application Architecture, Two Tier Architecture, Three Tier Architecture, OLTP & n Tier Architecture.	12
Unit – 2	Visual Basic: Introduction – Steps in VB Application – Integrated Development Environment (IDE) - Properties, Methods and Events – Event Driven Programming - Variables – Scope of Variables – Constants – Data Types.	12
Unit – 3	Control Functions: Procedures – Control Structure: If - Select – For – While	12

	 Do While - Arrays – User Defined Data Types – Data Type Conversions - Operators – String Functions – Date and Time Functions. 	
Unit – 4	Tools: Creating and Using Standard Controls: Form, Label, Text box, Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – File List Box - Drive List Box – Directory List Box - Timer Control, Frame, Shape and Line Controls – Control Arrays – Dialog Boxes - Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus – Menu Editor – Menu Creation.	12
Unit – 5	Data Controls: Data Access Objects (DAO) – Accessing and Manipulating Databases – Record set – Methods of Record set – Creating a Record set – Modifying, Deleting Records – Finding Records - Data Report – Data Environment – Report - Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.	12
	Total Contact Hrs	60

Pedagogy and Assessment Methods:

Power point Presentations, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Krishnan, N. and N. Saravanan	Visual Basic 6.0 in 30 Days	2 nd Edition, Chennai: SciTech Publications (India) Private Limited.	2015

S.NO	AUTHOR	TITLE OF THE BOOK	•		
1	Steven Holzner	VB 6 Programming Black Book	3 rd Edition, New Delhi: Dream Tech Press	2012	
2	Gary Cornell	Visual Basic-6	2 nd Edition, New Delhi: Tata McGraw Hill.	2017	
3	Michael Halvorson	Microsoft Visual Basic 6.0 Professional	Revised Edition, New Delhi: PHI Learning Private Limited.	2020	

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination		
Name and Signature	Name and Signature	Name and Signature	Name and Signature		
Ms. M. Nirmala	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian		
Signature:	Signature:	Signature:	Signature:		

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC412			Course Title	Batch:	2022 - 2025	
Course Coue:					Semester:	IV	
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Core - IX : Business Law	Credits:	4	

Course Objective

To provide basic knowledge on the provisions of the Indian Contract Act

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the fundamentals of Contract Act	K1
CO2	Understand the rights and duties of various persons involved in contract	K2
CO3	Apply the provision of Contract Act in real business	К3
CO4	Analyze the various provisions of Contract Act	K4
CO5	Assess the knowledge about different aspects of Goods Act	K5

CO PO/PSO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	Н	Μ	Н	Н	L	Н	Η	Н	Н	Μ	Μ	Н
CO2	Н	М	Н	Н	Н	Н	Н	Μ	Μ	М	Μ	М
CO3	Н	Μ	Н	Н	Н	Μ	Μ	Η	Μ	L	Н	Н
CO4	Н	Μ	Н	Н	М	Н	Н	Η	Η	L	Н	М
CO5	Μ	М	Н	Н	L	Н	Н	Η	Н	L	Н	Н

Unit	Content	Hours
Unit – 1	Law – Meaning - Indian Contract Act, 1872 – Contract – Definition – Classification of Contracts – Essential Elements of Valid Contract. Offer – Types – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Communication of Offer and Acceptance – Revocation of Offer and Acceptance.	15
Unit – 2	Consideration – Essentials of a Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions.	15

	Capacity to Contract – Law relating to Minor, Unsound Mind Person – Persons Disqualified by Law – Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.	
Unit – 3	Contingent Contract – Rules regarding Contingent Contract – Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.	15
Unit – 4	Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety - Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee.	15
Unit – 5	Contract of Agency – Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Contract of Sale of Goods Act 1930 – Rules regarding Delivery of Goods – Rights and Duties of a Buyer and Seller.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power Point Presentations, Seminar, Assignment and Case study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kapoor, N.D.	Elements of Mercantile Law	38 th Edition, New Delhi: Sultan Chand & Sons Company Limited.	2020

S.NO	AUTHOR TITLE OF THE BOOK		PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai, R.S.N. and Bagavathi	Business Law	3 rd Edition, New Delhi: Sultan Chand Company Limited.	2011
2	Tulsian, P.C. Business Law		3 rd Edition, New Delhi: Sri Vishnu Publication	2018
3	Jane Mallor, A. James Barnes, L. Thomas Bowers	Business Law	16 th Edition, New Delhi: McGraw Hill / Irwin Publication.	2018

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22UCC412
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Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination		
Name and Signature	Nameand Signature	Name and Signature	Name and Signature		
Ms. R. SubhaSangeetha	Dr. P. Anitha	Prof.K. Srinivasan	Dr. R. Manicka Chezhian		
Signature:	Signature:	Signature:	Signature:		

22UCC4A4

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC4A4			Course Title	Batch:	2022 - 2025	
Course Coue:					Semester	IV	
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Allied - IV : Business Statistics	Credits:	4	

Course Objective

To enable the students to apply statistical tools in business analysis

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the basic terms and concepts in statistics	K1
CO2	Acquire knowledge on methods to calculate median, Harmonic mean and Geometric mean.	K2
CO3	Apply basic statistical calculations in business problems	K3
CO4	Analyse the range of problems using the statistical techniques	K4
CO5	Determine the business conditions using correlation and regression analysis	К5

CO PO/PSO	PO1	PO2	PO3	PO4	PO5	P06	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Н	Μ	Н	L	Μ	Μ	Н	Η	Μ	Н	Μ	Н
CO2	Н	Μ	Μ	L	М	Μ	Н	Η	Μ	М	Μ	Н
CO3	Н	Н	Н	М	М	Н	Μ	Η	Μ	Н	Н	Н
CO4	Н	Н	Н	М	L	Μ	L	Η	L	Н	Н	М
CO5	Н	Н	Н	L	L	L	Μ	Н	L	Н	Н	Μ

Unit	Content	Hours
Unit – 1	Statistics: Meaning and Definition – Function – Characteristics - Scope and Uses – Limitations . Measures of Central Tendency : Arithmetic Mean : Raw Data – Discrete series – continuous series (Exclusive and inclusive class intervals).	15
Unit – 2	Methods of Finding Median : Discrete series – Continuous series . Mode: Discrete series – continuous series - Harmonic Mean - Geometric Mean	15
Unit – 3	Measures of Dispersion : Range – Quartile Deviation – Average Deviation - Standard Deviation : Discrete series – continuous series – combined standard	15

22UCC4A4

	Total Contact Hrs	75
Unit – 5	Regression: Definition – Uses – Difference between Correlation and Regression – Regression lines - simple problems	15
Unit – 4	Correlation: Definition Types of correlation, Karl Pearson's correlation. Rank correlation – Definition - Spearman's rank correlation coefficient .	15
	deviation . Co – efficient of Variation : Variance – Discrete series – continuous series	

Pedagogy and Assessment Methods:

Power Point Presentations, Group discussions, Assignment, Experience Discussion, Brain storming and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Navaneetham, P.A	Business Mathematics & Statistics	Jai Publishers, Trichy	2019

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta, S.P.	Statistical Methods	42 nd Revised Edition, New Delhi: Sultan Chand & Sons Company Limited	2017
2	Pillai, R.S.N and Bagavathi	Statistics Theory and Practice	New Delhi: Sultan Chand & Sons Private Limited	2013
3	SivathanuPillai, M	Economic and Business Statistics	Chennai: Progressive Corporation Ltd.	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.M.Deepa	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC413		Course Title	Batch:	2022 - 2025		
Course Coue.				Semester:	IV		
Lecture Hrs./ Week Or Practical Hrs./Week	4	4 Tutorial - Hrs./Sem.		Core Lab - IV : Visual Basic	Credits:	2	

Course Objective

To develop the business application software using Visual Basic

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the fundamental concepts of visual basic programming	K1
CO2	Understand the significance of visual basic programming for software development	K2
CO3	Deploy multiple forms and arrays in generating VB applications.	K3
CO4	Analyse the integration of back end with front end tool using DAO control	K4
CO5	Execute the various control structures to create application software	K5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	L	М	Н	Н	Н	Н	Н	М	М	Н	М	Н
CO2	L	М	Н	Н	Н	М	Н	L	М	Н	М	Н
CO3	L	М	Н	Н	Н	М	Н	L	М	Н	М	Н
CO4	М	М	М	Н	Н	Н	Н	М	М	Н	М	Н
CO5	М	М	Н	Н	Н	Н	Н	L	М	Н	М	Н

	Pro	ograms		Hours		
1. Create a VB application to calculate simple and compound interest						
2. Develop a quiz ap	oplication in Visual Ba	sic.				
3. Create a VB applic	cation with File, Edit and	d Format Menus and per	form its operations.			
4. Develop a VB pro	ogram to count number	of words in a text.				
5. Create a Program	to select, add and dele	te a place in the List B	OX.			
6. Design a form to	show the employee page	y slip using if statemen	ıt.			
7. Design a simple c	alculator.					
8. Design a student	Login Form using Fund	ctions				
9. Prepare an advert	isement banner using V	VB application.				
10. Develop an Application to move an object using Timer Control						
11. Design a super market bill using VB application						
12. Create a VB application to prepare inventory control.						
13. Create a student d	latabase in Ms-Access.	Display the information	on in the VB			
form using data control. Perform various manipulations.						
14. Create an employ	ee database in Ms-Acc	ess and display the inf	ormation in the			
VB form using da	ata control. Perform var	rious manipulations.				
15. Design a Electricit	y Bill using DAO / AD	O Control by considering	ng the following			
conditions:						
Unit ConsumedRate Per Unit (Rs.)						
	Up to 100 Units	NIL				
	101 to 200 Units	3.50				
	200 to 500 Units	4.60				
	Above 500 Units	6.60				

 Pedagogy and Assessment Methods:

 Power point Presentations, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Steven Holzner	VB 6 Programming Black Book	3 rd Edition, New Delhi: Dream Tech Press	2012

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gary Cornell	Visual Basic-6	2 nd Edition, New Delhi: Tata McGraw Hill.	2017
2	Michael Halvorson	Microsoft Visual Basic 6.0 Professional	Revised Edition, New Delhi: PHI Learning Private Limited	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms. M. Nirmala	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC414			Course Title	Batch: Semester:	2022 - 2025 IV	
Lecture Hrs./ Week Or Practical Hrs./Week	5 (1+4)	Tutorial Hrs./Sem.	-	Core Lab - V : Tally	Credits:	2	

Course Objective

To enrich students' practical knowledge in accounting package and to prepare them for job market

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the main features of Tally ERP.9 software	K1
CO2	Understand the steps in preparation of various accounting vouchers	K2
CO3	Apply the knowledge in preparing stock summary, ratio analysis and bank statements	К3
CO4	Analyse the preparation of bill wise statement	К4
CO5	Evaluate the knowledge in preparing final accounts	К5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Η	Μ	Μ	Μ	Η	Η	Μ	Η	М	Μ	Н
CO2	Μ	Η	Н	М	М	Η	Η	Μ	Μ	М	Μ	Н
CO3	Μ	Η	Н	Н	М	Η	Η	Μ	Η	Μ	Μ	Н
CO4	Μ	Η	Н	М	Н	Μ	Η	Μ	Η	Μ	Н	Μ
CO5	Μ	Η	Μ	М	Н	Μ	Η	Н	Н	Μ	Н	Μ

	Content						
1.	1. Create a Company and display ledgers						
2.	Prepare the following A	Accounting Vouchers:					
	a) Payment Voucher	b) Receipt Voucher	c) Purchase Voucher				
	d) Sales Voucher	e) Contra Voucher	f) Journal Voucher	75			
3.	Make voucher alteratio	on and deletion					
4. Record the transactions of sample data for Trial Balance							
5.	5. Display a cash book						

[22UCC414
6. Prepare stock summary	
7. Create godown summary	
8. Display Bank Reconciliation Statement	
9. Prepare cost centre and cost category	
10. Display bill-wise statements	
11. Calculation of interest	
12. Display final accounts of a Company	
13. Computation of ratio analysis	
14. Display foreign gain or loss	
15. Print a Bill with GST	
Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajesh Chheda	Learn Tally ERP9 with GST & E Way Bill	Ane Books Publications	2018
2	Dr.Namrata Agrawal Sh.Sanjay Kumar	Tally ERP 9	Dream Tech Publications	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms. D. Saranya	Dr. P. Anitha	Prof.K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC4N3			Course Title	Batch:	2022 - 2025	
Course Coue.				Non Major Elective	Semester:	IV	
Lecture Hrs./ Week Or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	- II : Commerce & Computer Application Practical	Credits:	2	

Course Objective

To enrich the students' knowledge in basic form filling and to develop their skills in utilizing various online applications

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the filling of various forms in business	K1
CO2	Understand the new concepts used in Commerce and Computer arena	K2
CO3	Apply practical experience in business transactions	К3
CO4	Analyse the knowledge of computer in various online business applications	K4
CO5	Assess the students' knowledge on real business operations	К5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	P06	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	L	Μ	Н	Μ	Н	Н	Μ	L	Н	М	Н	М
CO2	L	Μ	Н	Η	Н	L	Μ	L	Н	М	Н	М
CO3	L	Η	Μ	М	Н	L	Μ	Μ	Н	Н	L	Н
CO4	Η	Μ	Н	Н	Н	Μ	Н	Н	L	Н	L	Н
CO5	Η	Μ	Н	М	Н	Н	Н	Н	L	L	Н	М

	Commerce Practical	Hours
1.	Preparation of application form for PAN Card	
2.	Pay roll & Pay slip	
3.	Fixing brand name	10
4.	Pay-in-Slip	10
5.	Withdrawal Slip and Cheque	
6.	RTGS and NEFT	

7. DD Chalan					
8. Filling of Post Office RD Form					
9. Share Application Form					
10. Demat Account Opening Form					
11.GST Registration					
Computer Application Practical					
1. Preparation of Resume with and without using resume wizard					
2. Invite board members for annual meeting using mail merge concept					
3. Create students mark list with necessary information using access	5				
4. Online insurance premium payment					
5. Online employment registration and renewal					
Total Contact Hrs	15				

 Pedagogy and Assessment Methods:

 Power point Presentations, Assignment, Experience Discussion and Activity

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms. M. Kesavy	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA			Programme Title	Bachelor of C Computer Ap	Commerce with plications
Course Code:	22UCC4N4			Course Title	Batch:	2022 - 2025
Course Coue.				Non Major Flacting	Semester:	IV
Lecture Hrs./ Week Or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Non Major Elective - II : Retail Management	Credits:	2

Course Objective

To expose the students in the area of retail marketing management

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the essentials of retailing	K1
CO2	Understand the retail strategy and retail marketing mix	К2
CO3	Apply the pricing policies in retail market	К3
CO4	Analyse the benefits of retail sectors in the society to the learners.	K4
CO5	Judge the need of HRM and IT in retail market	К5

CO PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	Н	Н	L	Μ	Н	Н	L	Η	L	Μ	Н	L
CO2	Н	Μ	L	Н	Н	L	Μ	Η	Μ	М	Н	М
CO3	L	Н	Μ	L	L	Μ	Η	Η	Μ	М	Н	Н
CO4	L	L	Н	М	L	Μ	Η	Η	Н	Н	Μ	Н
CO5	Μ	Н	Μ	Н	М	Н	Μ	Μ	Н	Н	L	М

Unit	Content	Hours
Unit – 1	Retailing: Meaning, Importance-Risk of Retailers- Challenges facing Global Retailers-Retail in India: Drivers of Retail changes-Challenges for Retail Development.	3
Unit – 2	Customer Decision Making Process- Retail Strategy: Meaning – Steps involved in Developing Strategy- Choosing a Retail Location.	3
Unit – 3	Retail Marketing Mix- STP Approach-Retail Communication Mix-Customers Service: GAP Model.	3

	Total Contact Hrs	15					
Unit – 5	HRM in Retail – Measuring Retail Store, Spare Performance and Employee Productivity- Importance and Applications of Information Technology in Retail.	3					
Unit – 4	Jnit – 4 Retail Merchandising: Meaning- Process of Merchandise Planning –Methods of Procuring Merchandise –Retail Pricing Policies/ Strategies.						

Pedagogy and Assessment Methods:Power point Presentations, Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Swapna Pradhan	Retailing	6 th Reprint, New Delhi: Tata McGraw	2020
1	Swapna Pradhan	Management	Hill Education.	2020

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION	
1	Levin, I.M. and B.A. Weitz	Retailing Management	New Delhi: Tata Mc Graw Hill Publishing Company Limited.	2019	
2	Chetan Bajaj, Rajnish Tuli and Nidhi V. Srivastava	Retail Management	2 nd Edition,NewDelhi:OxfordUniversity Press.	2005	
3	Barry Berman and Joel R. Evans	Retail Management - A Strategic Approach	12 th Edition, Prentice Hall. Chennai	2012	

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination		
Name and Signature	Name and Signature	Name and Signature	Name and Signature		
Mr.A.Prakalathan	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian		
Signature:	Signature:	Signature:	Signature:		

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC515			Course Title	Batch:	2022 - 2025	
Course Coue:					Semester:	V	
Lecture Hrs./ Week Or Practical Hrs./Week	6 Tutorial Hrs./Sem. 4		Core - X : Income Tax	Credits:	5		

Course Objective

To facilitate the students to gain adequate knowledge in Income-Tax

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the fundamental concepts used in Income Tax	K1
CO2	Get an idea of residential status of assesses and incomes exempted from tax	K2
CO3	Apply the procedure in computation of income from salaries and house property	К3
CO4	Analyse the skills in computation of income from business or profession, capital gains and income from other sources	K4
CO5	Measure the skills in set off and carry forward of losses and to analyse tax liability of an individual	К5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Η	Н	L	Μ	Н	Н	L	Η	L	Μ	Н	L
CO2	Η	Μ	L	Н	Н	L	Μ	Η	Μ	М	Н	М
CO3	Η	Η	Μ	L	L	Μ	Н	Η	Μ	М	Н	Н
CO4	Η	L	Н	М	L	Μ	Н	Η	Η	Н	Μ	Η
CO5	Μ	Н	М	Н	М	Н	Μ	Μ	Η	Н	L	Μ

Unit	Content		
Unit – 1	Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – Residential Status – Scope of Total Income	17	
Unit – 2	Income from Salaries - Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary	17	

Unit – 3	Income from House Property – Annual Value Computation - Let out House				
Omt = 3	Income from House Property – Annual Value Computation - Let out House				
	and Self-Occupied House- Income from Capital Gains- Short -term and				
	long- term Capital Gains – Exempted Capital Gains.				
	Profits and Gains of Business and Profession - Business Vs Profession -				
Unit – 4	Computation of Profits and Gains of Business and Computation of	17			
	Professional Income – Doctors, Chartered Accountant and Lawyer.				
	Income from other Sources-General Income-Specific Income - Carry				
Unit – 5	Forward and Set off of Losses. Exempted Incomes- Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of				
Unit – 5					
	Tax Liability of Individual.				
	Total Contact Hrs	86			

Pedagogy and Assessment Methods:

Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	V.P.Gaur, D.B. Narang, Puja Gaur and Rajeev Puri	Income Tax Law and Practice	Kalyani Publishers, New Delhi.	Recent Edition

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	H,C, Mehrotra and S.P. Goyal	Income-tax Law and Account	Sahithya Bhavan Publisher, New Delhi	Recent Edition
2	Bhagawathi Prasad	Law & Practice of Income Tax in India	CurrentEdition,NavmanPrakashanAligarh, New Delhi.	Recent Edition

Note:

Problems shall be confined to Residential Status, Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Other sources, Set Off, Carry Forward and Set Off of Losses and deductions applicable to individuals only

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22UCC515
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Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination		
Name and Signature	Name and Signature	Name and Signature	Name and Signature		
Dr.S.Poongodi	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian		
Signature:	Signature:	Signature:	Signature:		

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC516			Course Title	Batch:	2022 - 2025	
Course Coue.				Corro VI -	Semester:	V	
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Core - XI : Banking and Insurance Law	Credits:	4	

Course Objective

To enrich the students' knowledge on the various provisions of banking and insurance law

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge about Banking systems	K1
CO2	Know about the Cheque and other banking terms	K2
CO3	Remember the concepts of loans	К3
CO4	Understand the duties and liabilities of paying and collecting banker	K4
CO5	Analyse the various principles of insurance and its classifications	К5

CO PO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	Н	Н	Μ	Μ	Μ	Μ	Μ	Η	Н	Μ	Н	Μ
CO2	Н	Η	М	L	Μ	Μ	L	Η	Η	М	Μ	М
CO3	Н	Η	М	L	Μ	Μ	L	Η	Η	М	Μ	М
CO4	Н	Η	М	L	Н	Н	Μ	Η	Η	Μ	Н	М
CO5	Н	Η	М	L	Н	Н	Μ	Η	Η	М	Н	Н

Unit	Content	Hours					
	Banking - Definition - Relationship between Banker and Customer -						
Unit – 1	Special Types of Customers - Minor, Married Women, Lunatic and	16					
	Partnership Firms and Companies.						
	Cheque: Material Alteration - Crossing - Endorsement. Meaning of						
U :4 0	Banking Terms: Cash Reserve Ratio[CRR] – Statutory Liquidity	14					
Unit – 2	Ratio[SLR] – Bank Rate – Prime Lending Rate[PLR] – Repo Rate[RR] –						
	Reverse Repo Rate[RRR] – Marginal Standing Facility[MSF].						

	15				
Goods, Shares, insurance Policies and Bank Receipts, Land and Bundnigs.					
Paying and Collecting Banker – Duties and Liabilities – Circumstances for					
refusing Payment of Cheques - Consequences of Wrong Dishonour -	15				
Statutory Protection for Paying and Collecting Banker.					
Insurance: Meaning – Functions – Nature - Principles – Classification.					
Insurance Regulatory and Development Authority Act (1999): Meaning -					
Importance. Types of Insurance: LIC, GIC, Marine – Merits and Demerits of Insurance.					
Total Contact Hrs	75				
	Insurance: Meaning – Functions – Nature - Principles – Classification. Insurance Regulatory and Development Authority Act (1999): Meaning – Importance. Types of Insurance: LIC, GIC, Marine – Merits and Demerits of Insurance.				

 Pedagogy and Assessment Methods:

 Power point Presentations, Group discussions, Seminar, Quiz and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon, E. and K. Natarajan	Banking Theory, Law and Practice	28 th Revised Edition, Chennai: Himala Publishing House.	2020
2	Dr. A. Murthy	Elements of Insurance	Chennai:Margham Publications	2018

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta. O.P and Sudhir Kumar Sharma	Banking & Insurance	Sahitya Bhawan Publications.	2019
2	Sharma and Shashi K. Gupta	Banking Theory, Law and Practice	16 th Edition, New Delhi: Deepa and Deepa Publications Private Limited.	2013
3	Dr. P. Periyasamy	Principles and Practice of Insurance,	Mumbai:Himalaya Publishi House	2019
4	Mishra M.N. & Mishra S.B	Insurance Principles and Practice	22 nd Edition, S. Chand Publications.	2016

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination		
Name and Signature	Nameand Signature	Name and Signature	Name and Signature		
Ms.R.Subha Sangeetha	Dr. P. Anitha	Prof.K. Srinivasan	Dr.R.Manicka Chezhian		
Signature:	Signature:	Signature:	Signature:		

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC517			Course Title	Batch:	2022 - 2025	
				Core - XII :	Semester:	V	
Lecture Hrs./ Week Or Practical Hrs./Week	5	5 Tutorial Hrs./Sem		Programming in C (Skill Enhanced Course)	Credits:	4	

Course Objective

To promote the students' knowledge in 'C' programming language

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts of C language	K1
CO2	Apprehend the knowledge on loop structures and arrays	K2
CO3	Implement the concept of functional events and arguments in running a program	К3
CO4	Review the C program that uses pointers and files.	K4
CO5	Determine the practical exposure in developing C programming using the various input / output operations	К5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	L	Н	Н	Н	Н	Μ	Н	Η	Η	Н	Μ	Н
CO2	L	Н	Н	Н	Н	Μ	Н	Η	Μ	Н	Μ	Н
CO3	Μ	Н	Н	Н	Н	Μ	Н	Η	Μ	Н	Μ	Н
CO4	L	Н	Н	Н	Н	Н	Μ	Η	Η	Н	Μ	L
CO5	Μ	Н	Н	Н	Н	Н	Μ	Н	Н	Н	Μ	L

Unit	Content	Hours
	Introduction to C: 'C' Character Set - Tokens - Keywords - Identifiers -	
	Constants – Variables – Rules for Defining Variables - Data Types – Declaring	
	and Initializing Variables – Type Conversion– Operators	
Unit – 1	and Expressions – Input / Output Operations.	16
	Decision Making and Branching –Decision making and Looping: If, Ifelse	
	Statements, Elseif Ladder - Switch Statement - Go to Statement - While	
	Statement – Do Statement – For Statement – Jumps in Loops.	

	Arrays: One Dimensional Arrays - Two Dimensional Arrays - Multi					
	Dimensional Arrays – Structures – Arrays within Structures – Structures within					
Unit – 2	Structures – Structures and Functions - Union – Size of Structures.					
$\operatorname{OIII} - 2$	Characteristics of Arrays & String Manipulation: Introduction - Declaring &	14				
	Initializing Variables – Reading String from Terminal, Writing String to					
	Screen – Arithmetic Operations and Characters – String Handling Functions.					
	Functions: User-defined Functions- A-Multi-function Programme - Elements of					
	User Defined Function, Definition of Function - Return Value & their Types,					
	Function Calls & Declarations - Category of Functions: No Arguments & No					
Unit – 3	Return Values - Arguments that No Return Values - Arguments with Return					
	Values - No Arguments that Return a Value - Nesting of Functions - Recursion &					
	Passing Arrays & Strings to Functions. The scope, Visibility and Lifetime of					
	Variables in Functions.					
	Pointers: Introduction - Accessing, Declaring & Initializing Pointer Variables					
TI	- Chain of Pointers - Pointer Expression, Increments - Pointer Arrays -	14				
Unit – 4	Pointers and Character Strings - Array of Pointers - Pointers as Function	14				
	arguments.					
	Files: Defining and Opening a File – Closing a File –I/O Operations of File –					
Unit – 5	Error Handling during I/O Operations - Random Access Files - Command	15				
	Line Argument.					
	Total Contact Hrs	75				
	1					

Pedagogy and Assessment Methods:

Power point Presentations, Seminar and Assignment

Text Book

S.N	NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	1	Balagurusamy.E	Programming in ANSI C	8 th Edition, NOIDA, McGraw-Hill Education, India Pvt. Ltd.	

S	S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
	1	Yashavant Kanetkar	Let Us C	18 th Edition, New Delhi, BPB Publications	2021

				22UCC517
2	R.S. Salaria	Problem Solving and Programming in C	Fully Revised & Updated Edition, Khanna Book Publishing Co. P Ltd	2020
3	Hemant Jain & Sukhendra Singh	C Programming for Problem Solving	Special Edition, Hemanth Jain Publication	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.P.Jayanthi	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA		Programme Title	Bachelor of Commerce wit Computer Applications		
Course Code:	22UCC518			Course Title	Batch:	2022 - 2025
Course Coue.				Core - XIII :	Semester:	V
Lecture Hrs./ Week Or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-	Institutional Training	Credits:	2

Course Objective

To train the students in real business situations

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the practical knowledge in real business applications	K1
CO2	Understand the real applications in business	K2
CO3	Apply the theoretical knowledge in practical business	K3
CO4	Analyse the outside business exposure	K4
CO5	Evaluate the business process	K5

	Mapping											
PO/PSO CO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	Η	Η	Η	М	М	Μ	Н	Н	Μ	М	Н	Н
CO2	Н	Н	Η	L	L	Н	Н	Н	Μ	М	Н	Н
CO3	Н	Н	Η	L	М	Н	Н	Н	Н	М	Н	Н
CO4	Μ	Η	Н	L	М	Н	Μ	Н	Н	Μ	Μ	Н
CO5	Н	Н	Н	L	М	Н	М	Н	Н	М	L	Н

Content	Hours
1. The student has to undergo training in financial institutions / companies for a period of 30 days in the fourth semester vacation	
2. Work Diary should be maintained with Attendance Certificate	
3. Maximum of two students are permitted to undergo training in the same	
institution.	
4. Student Evaluation: Internal and External Examiner	

Pedagogy and Assessment Methods:

Experience Discussion and Activity

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
All Staff Members	Dr. P. Anitha	Prof.K. Srinivasan	Dr.R.Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA		Programme Title	Bachelor of Commerce wit Computer Applications		
Course Code:	22UCC5E1			Course Title	Batch:	2022 - 2025
Course Coue:				Core Elective - I :	Semester:	V
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Financial Markets and Services	Credits:	5

Course Objective

To enable the students to understand various financial services and make them familiar with the Indian capital market, its operations, instruments, regulations etc.,.

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the different financial system and financial markets in India	K1
CO2	Understand the new issue and secondary market structure in India.	K2
CO3	Apply the concepts of financial services in real situation	К3
CO4	Analyse the financial services offered by merchant banking.	K4
CO5	Determine the performance of venture capital and factoring services	К5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	P06	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Н	Η	Н	М	М	Μ	Μ	Н	L	Μ	Μ	Η
CO2	Н	Η	Μ	L	Н	Η	Μ	Н	Μ	Μ	Μ	Н
CO3	Н	Η	Μ	L	Н	Η	Μ	Н	Н	Н	Μ	Η
CO4	Η	Η	Μ	L	Н	Η	Μ	Н	Μ	Н	Н	Н
CO5	Μ	Н	Н	М	Н	Н	Μ	Н	L	Н	Н	Μ

Unit	Content	Hours			
	The Financial System In India - Functions of the Financial System -				
	Financial Concepts - Financial Assets - Financial Intermediaries - Financial				
TI:4 1	Markets - Importance of Capital Market - Money Market - Foreign Exchange				
Unit – 1	Market - Financial Rates of Return - Financial Instruments - Development of	18			
	Financial System in India. Financial Markets: Money Markets - Meaning -				
	Advantages. Call Money Market. Capital Market - Meaning - Importance -				

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	Difference between Money Market and Capital Market.					
	New Issue Market - Meaning - Stock Exchange - Distinction between New Issue Market and Stock Exchange - Relationship between New Issue Market					
Unit – 2	and Stock Exchange - Functions of New Issue Market. Secondary Market					
	Introduction - Functions/Services of Stock Exchanges - Recognition of Stoc	k				
	Exchanges - Procedure - Organization of Stock Exchanges in India					
	Financial Services: Concept, Nature and Scope of Financial Services	-				
	Regulatory Framework of Financial Services - Growth of Financial Service	s				
Unit – 3	in India -Mutual Funds: Concept and Objectives, Functions and Portfoli	o 19				
	Classification, Organization and Management, Guidelines for Mutual Funds	5,				
	Working of Public and Private Mutual Funds in India.					
	Merchant Banking: Introduction – Definition – Origin – Merchant Banking i	n				
Unit – 4	India Merchant Banking - Meaning-Types - Responsibilities of Merchan	18 18				
Umt – 4	Bankers - Role of Merchant Bankers in Issue Management - Regulation of					
	Merchant Banking in India					
	Venture Capital: Venture Capital – Growth of Venture Capital in India	-				
Unit – 5	Financing Pattern under Venture Capital, Leasing – types of Leases	- 18				
Unit – 5	Evaluation of Leasing Option Vs. Borrowing, Credit Rating - Meaning &					
	Functions, Insurance Services,- Factoring - Forfaiting - Discounting.					
	Total Contact Hrs	90				

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	E.Gordon and K.Natarajan	Financial Markets and Institutions	Himalaya Publishing House Private Limited. Mumbai	2021

S.NO	AUTHOR TITLE OF THE BOOK		PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Anthony Saunders, Marcia Million Cornett, Anshul Jain	Financial Markets and Institutions	7 th Edition, McGraw Hill Education(India) Private Ltd, Nodia	2021
2	Dr.Vinod Kumar, Prof Atual Gupta and Manmeet Kaur	Financial Markets & Institutions	Taxmann's Publications Private Limted, New Delhi	2021
3	Bimal Jaiswal, Bhuvana Venkatraman and Richa Banerjee	Financial Markets, Institutions and Financial Services	Sathiya Bhawan Publications, Agra	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.P.Jayanthi	Dr. P. Anitha	Prof.K.Srinivasan	Dr.R.ManickaChezhian
Signature:	Signature:	Signature:	Signature:

Programme Code: BCCA			Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC5E2			Course Title	Batch:	2022 - 2025
Course Coue.				Core Elective – I:	Semester:	V
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Principles of Management	Credits:	5

Course Objective

To familiarize the students with concepts and principles of management

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the fundamentals of management	K1
CO2	Comprehend about the various functions of management	K2
CO3	Apply the decision making principles in business	K3
CO4	Analyse the various motivational theories	K4
CO5	Evaluate and develop the various leadership qualities in real time	К5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Н	L	Μ	Μ	Н	Μ	Μ	Η	Μ	Н	Μ
CO2	Η	Н	L	М	М	Н	Μ	Μ	Η	Н	Н	Μ
CO3	Н	Н	Н	Н	М	Н	Н	Μ	Η	Н	Н	Н
CO4	Μ	Μ	Н	М	Н	Н	Μ	Η	Η	Μ	L	Н
CO5	Н	Μ	Н	Н	Н	Н	Μ	Η	Η	Μ	L	Μ

Unit	Content	Hours
Unit – 1	Management - Meaning and Definition – Nature and Scope of Management - Importance – Functions of Management – Management as an Art, Science and Profession - Role of manager.	17
Unit – 2	Planning - Meaning and Definition – Nature and purpose of Planning – Objectives - Process of Planning –types of planning - Advantages and Disadvantages of Planning - MBO (Management by objective strategies) - Decision Making- Types of Decision Making	18

Unit – 3	Organising – Meaning and Definition - Importance –Nature and Purpose of Organisation- Formal and Informal Organisation – Organization structure – Types - Line and Staff Authority – Departmentalization - Span of Control – Delegation of authority –Selection and Recruitment, Training, Carrier planning and performance appraisal	19
Unit – 4	Staffing – Sources of Recruitment - Merits and Demerits of Internal and External Sources - Motivation – Needs of Motivation – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories - Communication – Types – Importance of Communication in an Organization- Barriers to effective communication	18
Unit – 5	Controlling: Process of control - Types of control – budgetary and non-budgetary control- Leadership - Type of leadership styles – Qualities of a Good Leader.	18
	Total Contact Hrs	90

 Pedagogy and Assessment Methods:

 Power point Presentations, Group discussions, Seminar, Assignment, Experience Discussion and
 Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION	
1	Dinkar Pagare	Business Management	6 th Edition, New Delhi: Sultan Chand & Son	2018	

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jayashankar, J.	Principles of Management	3 rd Edition, Chennai: Margham Publicat ions	2016
2	Tripathi, P.C. and P.N. Reddy	Principles of Management	Revised Edition, New Delhi: Tata McGraw Hill Publishing Co. Pvt. Ltd.	2021
3	Prasad, L.M.	Principles and Practice of Management	10 th Edition, NewDelhi: Sultan Chand & Sons.	2021

Course Designed by Name and Signature	Head of the Department Name and Signature	Curriculum Development Cell Name and Signature	Controller of the Examination Name and Signature
Dr. R. Ramya	Dr. P. Anitha	Prof.K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA		Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC5E3			Course Title	Batch:	2022 - 2025
Course Coue.				Core Elective - I :	Semester:	V
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Entrepreneurial Development	Credits:	5

Course Objective

To encourage students to become an entrepreneur.

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the various techniques and process for entrepreneurship	K1
CO2	Understand the importance of becoming entrepreneurs	K2
CO3	Apply the knowledge on various agencies involved in entrepreneurship and formulating a Project	К3
CO4	Analyse and equip to write a business plan.	K4
CO5	Estimate the concepts about women entrepreneurship and rural entrepreneurship	К5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Н	L	Μ	Μ	Н	Μ	Μ	Н	Μ	Н	Μ
CO2	Н	Н	L	М	М	Н	Μ	Μ	Н	Н	Н	М
CO3	Н	Н	Н	Н	М	Н	Н	Μ	Н	Н	Н	Н
CO4	Μ	Μ	Н	М	Н	Н	Μ	Н	Н	М	L	Н
CO5	Н	Μ	Н	Н	Н	Н	Μ	Н	Н	М	L	М

Unit	Content	Hours				
Unit – 1	Introduction – Concept of Entrepreneur- Characteristics – Qualities – Difference between an entrepreneur and a manager – Functions – Types of entrepreneurs. Entrepreneurship: Nature and characteristics of entrepreneurship – Scope – Factors affecting Entrepreneurial growth.					
Unit – 2	Entrepreneurship Development Programme (EDP) – Need – Objectives – Course contents – Curriculum of EDPs – phases – Evaluation Agencies involved: IDBI – IRBI – IFCI – ICICI – LIC – UTI – SFCs-					

	SIDBI- EXIM – DIC – TIIC – SIDCO.			
	Start ups and Funding Options: Definition. Start ups ecosystem: Support			
	organizations, big companies, universities. Business Incubation: Definition			
	and Principles.			
	Project Identification and Selection – Meaning of project – Classification –			
TI:4 2	Identification – Selection – Project Formulation.	18		
Unit – 3	Project Report : Meaning - Significance - Contents - Formulation -			
	Guidelines – Network Analysis – Project Appraisal.			
	Plant Layout & Process Planning: Definition - Types of Plant Layout -			
TI • 4	Applicability- Objectives – Process Planning.	10		
Unit – 4	Quality Assurance - Definition - Total Quality Management (TQM) -	18		
	Benefits – Techniques.			
	Women Entrepreneurship: Concept - Functions - Growth of Women			
Unit – 5	Entrepreneurship – Problems – Recent Trends.	18		
	Rural Entrepreneurship: Meaning – Need – Problems – Measures.			
	Total Contact Hrs	90		

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar, Quiz and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khanka. S.S	Entrepreneurial Development, Revised Edition	S.Chan&Company Limited,New Delhi	2020
2.	Anil Kumar S, Poornima S.C, Mini K Abraham Jayashree. K	Entrepreneurial Development	New Age International (P) Limited, Publishers, New Delhi	2021

S. I	NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
	1	Gupta C.B, Srinivasan, N.P	Entrepreneurship Development	Sultan Chand & Sons, New Delhi	2015
	2	Saravanavel P	Entrepreneurial Development	Ess Pee Kay Publishing House	2009

3	Saravanavel P and P. Sumathi	Entrepreneurial Development	Margham Publications	2020
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Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination	
Name and Signature	Name and Signature	Name and Signature	Name and Signature	
Dr.P.Archanaa	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian	
Signature:	Signature:	Signature:	Signature:	

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:		22UCC519		Course Title	Batch:	2022 - 2025	
Course Coue.	22000317				Semester:	V	
Lecture Hrs./ Week Or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	Core Lab - VI : C	Credits:	2	

Course Objective

To equip the students to write programming language for developing a system based computer project for the business

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the usage of basic concepts of C	K1
CO2	Understand the loop structures and arrays in application development	K2
CO3	Implement pointers and file concepts to solve the given problem	К3
CO4	Analyse the functions and argument events in generating the applications	K4
CO5	Execute the ability of developing applications in C using the theoretical exposure of the language	К5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	P06	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Н	L	М	Μ	Н	Μ	Μ	Η	Μ	Н	М
CO2	Η	Н	L	М	Μ	Н	Μ	Μ	Η	Н	Н	М
CO3	Η	Н	Н	Н	Μ	Н	Н	Μ	Η	Н	Н	Н
CO4	Μ	Μ	Н	М	Н	Н	Μ	Η	Η	М	L	Н
CO5	Η	Μ	Н	Н	Н	Н	Μ	Η	Η	М	L	М

Content						
1. Generate a program to calculate simple interest						
2. Develop an application to find out the compound interest for the given data.						
3. Create a program to get the percentage of depreciation for a machine using C						
Program.						
4. Generate a program to calculate the electricity bill.						
5. Write a program to find the greatest number among three numbers.						
6. Create a program to find the given number is palindrome or not.						

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7. Write a program to demonstrate the bitwise operator.	
8. Construct a program to find number of days in a month using switch case.	
9. Build a program to sort the numbers in ascending and descending order.	
10. Design a program to find the square root of a given number using function.	
11. Write a program to calculate factorial of a number using recursive.	
12. Generate a program to find students average using structure.	
13. Write a program to calculate the size of memory using union.	
14. Create a program to find the length of a string using pointer.	
15. Design a program to find the sum of all elements stored in an array using pointer.	
Total Contact Hrs	60

Pedagogy and Assessment Methods:

Power point Presentations, Assignment and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Yashavant Kanetkar	Let Us C	18 th Edition, New Delhi, BPB Publications	2021

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Balagurusamy.E	Programming in ANSI C	8 th Edition, NOIDA, McGraw-Hill Education, India Pvt. Ltd.	2019
2	R.S. Salaria	Problem Solving and Programming in C	Fully Revised & Updated Edition, Khanna Book Publishing Co. P Ltd	2020
3	Hemant Jain & Sukhendra Singh	C Programming for Problem Solving	Special Edition, Hemanth Jain Publication	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.P.Jayanthi	Dr. P. Anitha	Prof.K. Srinivasan	Dr. R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

22UCC5AL

Programme Code:		BCCA		Programme Title		Commerce with Applications
Course Code:		22UCC5AL		Course Title	Batch :	2022-'25
Course Coue.	220CCJAL			Advanced Learner	Semester:	V
Lecture Hrs./ Week Or Practical Hrs./Week	SS	Tutorial Hrs./Sem.	-	Course I- International Marketing (Optional)	Credits:	2**

Course Objective

To enrich students' knowledge in Global Marketing

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the importance of doing business abroad and Strategies	K1
CO2	Understand the kinds of MNC's	K2
CO3	Figure out the recent trends in global marketing.	K3
CO4	Put into practice the global level Branding and pricing.	K4
CO5	Analyse the Channels of Distribution in Global level	K5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	P06	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Н	L	Μ	Μ	Н	Μ	Μ	Н	М	Н	Μ
CO2	Н	Н	L	М	Μ	Н	Μ	Μ	Н	Н	Н	М
CO3	Н	Н	Н	Н	Μ	Н	Н	Μ	Н	Н	Н	Н
CO4	Μ	М	Н	М	Н	Н	М	Н	Н	М	L	Н
CO5	Н	Μ	Н	Н	Н	Н	Μ	Н	Н	М	L	Μ

Unit	Content	Hours
Unit - 1	International Marketing: Concept, Evolution, Importance and Process. International Marketing Research	
Unit - 2	International Marketing Information Systems, Market Analysis. Opportunities And Challenges in International Marketing, Future Prospects Of International Marketing, India's Presence In International Marketing	

22UCC5AL

Unit - 3	International Marketing Mix - stages of Internationalization - Global	
Unit - S	marketing - Barriers to global marketing.	
U:4 4	Channels of Distribution - International Retailing - Sales Promotion -	
Unit - 4	Distribution Structure and pattern - Middleman	
.	. International Trade Organization: WTO, RTA, SAARC, ASEAN, BRICS and	
Unit - 5	European Union. International Marketing Strategies.	

TextBook

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION	
1	Philip R. Camera, R.Bruce Money	International		2010	
	Mary C.Gilly, John L.Graham	Marketing	McGraw Hill Publication	2019	

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mahalingam Dutta	International Marketing	Dreamtech Press	2020
2	S.A.Sherlekhar	Marketing Management	Himalaya Publications	2014
3	NargundkarRajendra	International Marketing	Excel Books	2014

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Mr.A.Prakalathan	Dr. P. Anitha	Prof. K. Srinivasan	:Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

22UCC5VA

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC5VA			Course Title	Batch :	2022-2025	
Course Coue.				Value Added Course	Semester:	V	
Lecture Hrs./ Week Or Practical Hrs./Week	30	Tutorial Hrs./Sem	-	– Intellectual Property Rights	Credits:	2*	

Course Objective

To instil the awareness about the general principles of IPR Concepts, Rights and Criticism.

Course Outcomes (CO)

On the successful completion of the course, students will be able to

СО	Course Statement	Knowledge Level
CO1	Remember the legal framework of Intellectual Property Rights	K1
CO2	Understand the rights of IPR in India and Abroad	K2
CO3	Implement the Registration Process on Patents, Copyrights, Trademarks	К3
CO4	Analyze the Remedies and Penalties on various IPRs	K4
CO5	Evaluate the rights and duties of Owners of different kinds of IPRs	K5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	L	Μ	Μ	Н	Μ	Μ	Μ	Μ	Н	L	Μ
CO2	Н	Μ	Н	Н	Н	Μ	Μ	Η	Η	Н	Μ	М
CO3	Н	Н	Н	М	Н	Μ	Η	Η	Η	Μ	Μ	Н
CO5	Μ	L	М	М	Н	Н	Η	Η	L	М	Н	М
CO5	Н	Μ	Μ	Н	Н	Μ	Μ	Η	Μ	Μ	Μ	Н

Unit	Content	Hours
Unit - 1	Intellectual Property Rights:Introduction, Need, Kinds: Patent, Copyright, Trade Mark, IPR in India: Genesis and Development, IPR in Abroad, International IPR Instruments: Paris Convention 1883, The Berne Convention 1886, The Universal Copyright Convention 1952, The WIPO Convention 1967, the Patent Co-Operation Treaty 1970, The TRIPS Agreement 1994	10

	Patents: Elements of Patentability, Industrial Application, Non-Patentable	
	Subject Matter - Registration Procedure, Rights and Duties of Patentee,	
	Assignment and Licence, Restoration of lapsed Patents, Surrender and	
Unit - 2	Revocation, Remedies and Penalties.	10
	Copy Rights: Nature, Subject Matter of Copyright, Registration Procedure,	
	Term of Protection, Ownership, Assignment and Licence, Remedies and	
	Penalties	
	Trademarks: Concept, Kinds, Non Registrable Trademarks – Registration,	
Unit - 3	Rights of Holder and Assignment, Licensing of Marks, Remedies and Penalties,	10
	Trademarks Registry and Appellate Board	

Pedagogy and Assessment Methods:

Power point Presentations, Seminar , Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION	
1	Dr. S V Damodar Reddy	Intellectual Property Rights	Asia Law House	2021	

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nithyananda, K V.	Intellectual Property Rights: Protection and	Cengage Learning India Private Limited	2019
		Management		
	Sri Padala Rama	1 2	Asia Law House	2019
2	Reddi	Rights: Law and Practice		
	Ahuja, V K.	Law relating	Lexis Nexis	2017
3		Intellectual Prope Rights		

22UCC5VA

Course Designed by Head of the Department		Curriculum Development Cell	Controller of the Examination		
Name and Signature	Name and Signature	Name and Signature	Name and Signature		
Dr. T. Vijaya Chithra	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R.Manicka Chezhian		
Signature:	Signature:	Signature:	Signature:		

22UCC5S1

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	22UCC5S1			Course Title	Batch:	2022 - 2025
Course Coue.				Skill Based Elective - I	Semester:	V
Lecture Hrs./ Week Or Practical Hrs./Week	3	Tutorial Hrs./Sem.		: Commerce and Computer Application Practical	Credits:	3

Course Objective

To enrich the students' knowledge in basic form filling and to develop their skills in utilizing various online applications

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the filling of various forms in business	K1
CO2	Understand the new concepts used in Commerce and Computer arena	К2
CO3	Apply the knowledge of computer in various online business applications	К3
CO4	Analyse the practical experience in business transactions	K4
CO5	Assess knowledge on real business operations	К5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8	PO9	PO10	PSO1	PSO 2
CO1	Η	Μ	Н	Μ	Н	Μ	Н	Μ	Η	М	Μ	Η
CO2	Н	L	Н	М	Н	Μ	Μ	L	Η	Μ	Μ	Η
CO3	Η	Μ	Μ	L	Н	Μ	Μ	Μ	Μ	L	L	Η
CO4	Η	L	Μ	L	М	L	L	L	Μ	L	L	Μ
CO5	Η	Μ	М	Н	L	Н	Н	Μ	Μ	М	Н	L

Commerce Practical	Hours
1. Preparation of application form for PAN Card	
2. Pay Roll & Pay slip	
3. Fixing Brand Name	
4. Pay-in-Slip	30
5. Withdrawal Slip and Cheque	
6. RTGS and NEFT	

22UCC5S1

7. DD Challan	
8. Filling of Post Office RD Form	
9. Share Application Form	
10. Demat Account Opening Form	
11. GST Registration	
Computer Application Practical	Hours
1. Preparation of Resume with and without using resume wizard	
2. Invite board members for annual meeting using mail merge concept	
3. Create students mark list with necessary information using access	15
4. Online insurance premium payment	
5. Online employment registration and renewal	
Total Contact Hrs	45

Pedagogy and Assessment Methods:Power point Presentations, Assignment, Experience Discussion and Activity

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination		
Name and Signature	Name and Signature	Name and Signature	Name and Signature		
Dr. R. Ramya	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian		
Signature:	Signature:	Signature:	Signature:		

22UCC5S2

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC5S2			Course Title	Batch:	2022 - 2025	
course couer				Skill Based	Semester:	V	
Lecture Hrs./ Week Or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	Elective - I : Investment Management	Credits:	3	

Course Objective

To make the students to understand the fundamentals of investment management

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	r CO Statement						
CO1	Recall the idea about investments and its various alternatives	K1					
CO2	Understand the alternative forms of investment	К2					
CO3	Implement the knowledge about fundamental Analysis.	K3					
CO4	Analyse the various process involved in technical Analysis.	K4					
CO5	Determine the level of awareness regarding investment Risk and Return.	K5					

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Н	Μ	Н	Μ	Н	Μ	Н	Μ	Н	Μ	Μ	Н
CO2	Μ	L	Η	Н	Н	L	Μ	L	Н	М	Μ	Н
CO3	Н	Μ	L	L	Н	Μ	Μ	Μ	Н	Н	L	Н
CO4	Μ	L	М	L	М	L	Η	L	Μ	L	Н	М
CO5	Н	М	М	Н	L	Н	Н	Μ	Н	М	Н	L

Unit	Content							
Unit – 1	Investment – Meaning – Investment and Speculation – Investment and Gambling – Source of Investment – Investment Media	3						
Unit – 2	Alternative forms of investment–Primary Market–Secondary Market–NSE.	3						
Unit – 3	Risk and Return concepts–Systematic Risk–Unsystematic Risk–Credit Rating.	3						
Unit – 4	Fundamental Analysis– Economic–Industry–Company–Financial Statement Analysis	3						
Unit – 5	Technical Analysis–Dow Theory–Eliot Wave–Theory–Types of Charts	3						
	Total Contact Hrs	15						

Pedagogy and Assessment Methods:

Power point Presentations, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Preeti Singh	Investment	5th Revised Edition, Mumb	2012
1	l leen Singh	Management	Himalaya Publishing House.	

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Avadhani, V.A.	Investment Management	8 th Revised Edition, NewDelhi, Himalaya Publishing House	2019
2	Prasanna Chandra	Investment Analysis and Portfolio Management	5 th Edition, NewDelhi, Tata McGraw Hill Education PrivateLimited	2017
3	Frank J. Fabozzi	Investment Management	5 th Edition, Chennai, Prentice Hall	2012

Course Designed by Name and Signature	Head of the Department Name and Signature	Curriculum Development Cell Name and Signature	Controller of the Examination Name and Signature
Mr. A. Prahalathan	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA		Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC620		Course Title	Batch:	2022 - 2025	
Course Coue.			Core - XIV :	Semester:	VI	
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Management Accounting	Credits:	5

Course Objective

To enlighten the students on the different concepts of management accounting

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the conceptual knowledge of the fundamentals of management Accounting	K1
CO2	Get the idea about various ratios and its applications.	K2
CO3	Apply the preparation of statements like cash flow and funds flow in business	К3
CO4	Analyse the significance of budget preparation in business	K4
CO5	Interpret the marginal costing techniques	K5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Н	Н	L	Μ	Н	Н	L	Н	L	Μ	Н	L
CO2	Н	Μ	L	Н	Н	L	Μ	Н	Μ	М	Н	М
CO3	Н	Н	Μ	L	L	Μ	Н	Н	Μ	М	Н	Н
CO4	Н	L	Н	М	L	Μ	Н	Н	Н	Н	Μ	Н
CO5	Μ	Н	М	Н	М	Н	Μ	Μ	Н	Н	L	М

Unit	Content	Hours		
	Basis of Management Accounting: Management Accounting - Meaning -			
	Definition – Objectives – Nature and Scope –Functions of Management			
Unit – 1	Accounting - Relationship between Management Accounting and Financial			
	Accounting - Management Accounting and Cost Accounting -Tools of			
	Management Accounting –Limitations of Management Accounting.			
Unit – 2	Ratio analysis: Ratio Analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements	17		

TL ' ' '	Funds Flow and Cash Flow Statement: Funds Flow Analysis – Cash Flow	17
Unit – 3	Analysis (New format) (AS-03).	17
	Budgetary Control: Budgetary Control – Flexible Budget – Sales Budget –	
Unit – 4	Cash Budget - Production Budget - Purchase Budget. Working Capital -	18
	Sources of Working Capital – Estimation of Working Capital Requirements.	
	Marginal Costing Techniques: Marginal Costing – Break-Even Analysis –	
Unit – 5	Applications of Marginal Costing Techniques – Determination of Sales Mix	17
	- Key Factor - Make or Buy Decision (Simple Problems Only)	
	Total Contact Hrs	86

Pedagogy and Assessment Methods:Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION	
1	Shashi K Gupta, Rk Sharma, Neeti Gupta	Management Accounting Principles & Practice	15 th Edition, New Delhi, Kalyani Publishers	2021	

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.S.P Gupta and Dr.K.L.Gupta	Management Accounting	Revised Edition, New Delhi, Sahitya Bhawan Publications	2021
2	M Y Khan, P K Jain	Management Accounting	8 ^h Edition, McGraw-Hill Education.	2021
3	Pillai R.S.N. & Bhagavathy	Management Accounting	Revised Edition, New Delhi, S.Chand & Company.	2015

Course Designed by Name and Signature	Head of the Department Name and Signature	Curriculum Development Cell Name and Signature	Controller of the Examination Name and Signature
Dr.S.Poongodi	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R.Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA		Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	22UCC621 6 Tutorial Hrs./Sem.		Course Title	Batch:	2022 - 2025
Course Coue:			Core - XV : Auditing and Corporate Governance	Semester:	VI
Lecture Hrs./ Week Or Practical Hrs./Week				Credits:	4

Course Objective

To inculcate the students about auditing and corporate governance

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall the knowledge of auditing principles, procedures and techniques in accordance with current legal requirements.	K1
CO2	Understand the duties of Auditor	K2
CO3	Deploy about Corporate Governance	K3
CO4	Analyse the audit documentation and audit report as per the companies' act 2013.	К4
CO5	Criticise Business Ethics and Corporate Social Responsibility.	К5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Η	Н	М	Н	Η	L	Η	L	М	Н	L
CO2	Н	Η	Н	Н	L	L	Μ	Η	Μ	М	L	Μ
CO3	Μ	Η	Μ	М	Μ	Μ	Η	Μ	Μ	L	Н	Н
CO4	Η	Μ	Н	М	L	Μ	Μ	Η	L	Н	Μ	Н
CO5	Μ	Η	М	Н	М	Η	Μ	Μ	Η	Н	L	М

Unit	Content	Hours
Unit – 1	Introduction to Auditing: Definition - Basic Principles of Auditing - Objectives of Auditing - Types of Auditing Advantages of Auditing - Audit Planning - Audit Programme- Audit Procedure	18
Unit – 2	Concept of Auditing: Audit Notebook - Audit working papers - Internal Control – Internal Check - Distinction between Internal Check and Internal Control - Internal Audit - Vouching - Verification and Valuation of Assets & Liabilities.	18

Unit – 3	Audit of Limited Companies: Company Auditor - Qualification - Disqualification – Appointment –Removal – Remuneration - Rights - Duties and Liabilities of Statutory Auditors under the Companies Act 2013 - Audit Report- Types.	18
Unit – 4	Corporate Governance: Meaning - Need - Concept - Benefits - Elements - Theories - Models - Broad Committees - Corporate Governance Reforms in India - Factors Influencing Quality of Corporate Governance.	18
Unit – 5	Business Ethics: Business Values and Ethics - Approaches and Practices of Business Ethics - Corporate Ethics - Codes of Ethics. Corporate Social Responsibility (CSR): Meaning - Corporate Philanthropy - The Pyramid of CSR - Corporate Governance vs Corporate Social Responsibility - Corporate Social Responsibility (CSR) vs Business Ethics	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar, Quiz and Assignment.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	B.N.Tandon , S.Sudharsanam and S. Sundharabahu	Corporate Governance	A Handbook of Practical Auditing	2018
2	B.N.Tandon , S.Sudharsanam and S. Sundharabahu	Corporate Governance	A Handbook of Practical Auditing	2018

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Anil Kumar, Lovleen Gupta and Jyotsna Rajan,	Auditing and Corporate Governance	Taxmann's Publications.	2020
2	BiswaMohana Jena Braja Kishore Das	Auditing And Corporate Governance	First Edition Himalaya Publishing House Pvt. Ltd.,	2019
3	D. Geeta Rani and R.K. Mishra	Corporate Governance- Theory and Practice	Excel Books, New Delhi.	2008

4	ArunaJha	Auditing and Corporate Governance	Taxmann Publications 4 th Private Limited, New Delhi	2021
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Course Designed by Name and Signature	Head of the Department Name and Signature	Curriculum Development Cell Name and Signature	Controller of the Examination Name and Signature
Ms. P. Divya Bharathi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

22UCC6E4

Programme Code:	BCCA			Programme Title	Bachelor of Commerce wit Computer Applications		
Course Code:	22UCC6E4			Course Title	Batch:	2022 - 2025	
Course Coue.					Semester:	VI	
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Core Elective - II : Indirect Taxation	Credits:	5	

Course Objective

To impart basic knowledge about Indirect Tax.

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the rules and regulation of indirect taxation.	K1
CO2	Understand the rules for registrations and its exemptions in taxation.	K2
CO3	Implement GST and its working mechanisms.	К3
CO4	Analyze and resolve tax problems.	K4
CO5	Assess the knowledge on levying and collection of tax	K5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	Н	Н	L	Μ	Н	Η	L	Н	L	Μ	Н	L
CO2	Η	L	L	Н	Н	L	Μ	Μ	Μ	М	Μ	М
CO3	Μ	Н	Μ	L	L	Н	Н	Н	Μ	Н	Н	Н
CO4	Η	L	Н	М	L	Μ	Н	Н	Н	Н	Μ	Н
CO5	Μ	Н	Μ	Н	М	Н	Μ	Μ	Н	Н	L	М

Unit	Content	Hours
	Indirect Taxes- Meaning and Nature- Special features of Indirect Taxes -	
Unit-1	Types -Objectives- Direct Taxes Vs. Indirect Taxes -Contribution to	15
	Government Revenues- Taxation under the Constitution- Advantages and	15
	Disadvantages of Indirect Taxes	
	Introduction and Scope of Customs Law in India-The Customs Act 1962-	
Unit-2	Types-Levy and Collection from Customs duty- Exemption from Customs	16
	duty- Classification and Valuation of goods under Customs Law - Abatement	
	of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost,	

	Destroyed or Abandoned Goods- Customs Duty Draw Back.	
Unit-3	Goods and Service Tax-Introduction-Meaning-Need for GST-Features of GST- Advantages and Disadvantages of GST-Structure of GST in India- Dual Concepts-SGST-CGST-IGST-UTGST- Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017	14
Unit-4	Levy and Collection under SGST/CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services- Value of Taxable Supply Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns	.16
Unit-5	Levy and Collection under the Integrated Goods and Service Tax Act 2017- Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax- Determination of Nature of supply- Inter-State Supply and Intra-State Supply- Place of Supply of Goods or Services- Zero-Rated Supply.	14
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION	
1	Datey, V.S.	Indirect Taxes	Mumbai, Taxmann Publications Private Limited	2021	

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Balachandran, V	Indirect Taxation	New Delhi, Sultan Chand and Sons	2019

2	C.A. Raj Agarwal	Indirect Taxation	Bharat Law House – 1 st Edition	2018
3	Mittal, J.K.	Law Practice and Procedures of Service Tax	New Delhi, Jain Book Agency	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. T. Vijaya Chithra	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA		Programme Title	Bachelor of Commerce v Computer Applications		
Course Code:	22UCC6E5			Course Title	Batch:	2022 - 2025
Course Coue.				Core Elective - II :	Semester:	VI
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Stock Market Operations	Credits:	5

Course Objective

To inculcate the proficiency in building career opportunities in stock market

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify the basic operations of stock market	K1
CO2	Comprehend the overview of stock exchange frame work	K2
CO3	Deploy the steps in listing and trading of securities	К3
CO4	Analyse the risk management system in stock exchanges	K4
CO5	Criticise the practicality of stock market operations	K5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Н	L	Μ	Н	Η	L	Η	L	М	Н	L
CO2	Η	Μ	L	Н	Н	L	Μ	Μ	Н	М	Н	Μ
CO3	Μ	Н	Μ	L	L	Μ	Μ	Η	Μ	М	Н	Н
CO4	Η	L	Н	М	L	Μ	Н	Η	Μ	Н	Μ	Н
CO5	Μ	Н	М	Н	М	Η	Μ	Μ	Н	Н	L	Μ

Unit	Content	Hours			
Unit – 1	Indian Securities Market - Meaning, Functions, Intermediaries - Role of Primary Market –New Issues Market – IPO's – Investor protection in primary market – Recent trends in primary market –SEBI measures for primary market. Current status of Indian securities market – perspective on market growth and technology	15			
Unit – 2	Secondary Market - Meaning, Nature, Functions – Organisation and Regulatory framework for stock exchanges in India – Defects in working of Indian stock exchanges – secondary market intermediaries -stock brokers, advisors - regulations and code of conduct framed by SEBI-				

	Dematerialisation.	
Unit – 3	Listing of Securities – Meaning, Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting	15
Unit – 4	 BSE, NSE & MCX – Different trading systems – Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction Market types, Order types and books – De-mat settlement – Physical settlement – Practical sessions on stock market operations 	15
Unit – 5	Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in – Circuit breakers - Inside Trading, Circular Trading, Price Rigging – market indices	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Group discussions, Seminar and Assignment.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Punithavathy Pandian	Security Analysis and Portfolio Management	New Delhi, Vikas Publishing House	2013

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Avadhani	Investment and Securities Market in India	Himalaya Publishing House	2017
2	Prasanna Chandra	Security Analysis and Portfolio Management	New Delhi, Tata McGraw Hill Publishing Company Limited	2017
3	Sanjeev Agarwal	A Guide to Indian Capital Market	Bharat Publishers	2020

Course Designed by Name and Signature	Head of the Department Name and Signature	Curriculum Development Cell Name and Signature	Controller of the Examination Name and Signature
Dr.M.Deepa	Dr. P. Anitha	Prof.K. Srinivasan	Dr. R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA		Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC6E6		Course Title	Batch:	2022 - 2025	
Course Coue:			Core Elective - II :	Semester:	VI	
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	ERP and Industry 4.0	Credits:	5

Course Objective

To prepare the students to develop the basic understanding of how ERP enriches the business organization in achieving a multidimensional growth and to have knowledge on Industry 4.0

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level		
CO1	Recall the basic concepts of ERP	K1		
CO2	O2 Understand the risks involved in ERP			
CO3	Make use of various ERP related technologies	K3		
CO4	Analyze the necessity of Industry 4.0	К4		
CO5	Determine the applications of IoT in various sectors	К5		

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	Н	Н	Μ	Μ	Н	Н	L	Н	L	Μ	Н	М
CO2	Μ	Μ	Н	Н	Н	Н	Μ	Н	Μ	Μ	Н	М
CO3	Η	Н	Μ	Н	Н	Μ	Μ	L	Μ	М	Н	Η
CO4	L	L	Н	М	Н	Μ	Н	Н	Н	Н	Μ	Н
CO5	Μ	Н	М	Н	Μ	Н	Μ	Μ	Н	Н	Н	Μ

Unit	Content	Hours
Unit – 1	Enterprise Resource Planning: Meaning – Common Myths in ERP – History – Reasons for Growth of ERP in Market – Advantages – ERP architectures.	15
Unit – 2	Risks of ERP: People risks – Process risks – Technological risks – Implementation issues – Operation and Maintenance issues – Unique risks of ERP projects – Managing Risks.	15

		2000010			
	ERP and Related Technologies : Business process reengineering -				
	business analytics - E-Commerce - M-Commerce - data warehousing -				
Unit – 3	data mining - online analytical processing - intranets and extranets -	16			
	technological advancements - computer crimes - ERP and security -				
	computer and security – crime and security				
	Industry 4.0 - Need - Reason for Adopting Industry 4.0 - Definition -				
TT ⁹ 4 4	Goals and Design Principles - Technologies of Industry 4.0 - Big Data -	14			
Unit – 4	Artificial Intelligence (AI) - Industrial Internet of Things - Cloud -				
	Augmented Reality				
	Applications of IoT - Manufacturing - Healthcare - Education -				
	Aerospace and Defense - Agriculture - Transportation and Logistics -				
Unit – 5	Impact of Industry 4.0 on Society: Impact on Business, Government,	15			
	People. Tools for Artificial Intelligence, Big Data and Data Analytics,				
	Virtual Reality, Augmented Reality, IoT, Robotics				
	Total Contact Hrs	75			

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Alexis Leon	Enterprise Resource Planning	4 th Edition Tata McGraw Hill, Uttar Pradesh.	2020
2.	P. Kaliraj, T. Devi	Higher Education for Industry 4.0 and Transformation to Education 5.0	Auerbach Publications, Bharathiar University	2022

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sinha P. Magal and Jeffery Word	Essentials of Business Process and Information System	Wiley India.	2009
2	. Vinod Kumar Garg and N.K. Venkitakrishnan	ERP	Concepts and Practice, 2 nd Edition Prentice Hall of India,	20114

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3	Alasdair Gilchrist	Industry 4.0 (The Industrial Internet of Things)	Apress Media	2017
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Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.R.Subha Sangeetha	Dr. P. Anitha	Prof.K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA		Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	e Code: 22UCC6E7		Course Title	Batch:	2022 - 2025	
Course Coue:			Core Elective - III :	Semester:	VI	
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Business Organization and Office Management	Credits:	5

Course Objective

To enable the students to develop a basic knowledge on business and office management

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the essentials of a Business	K1
CO2	Understand the different forms of organisation	K2
CO3	Implement Government policies and analyse the social responsibilities of a Business Concern.	К3
CO4	Analyse the structure of office layout and office environment features.	K4
CO5	Assess the elements of office management	К5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	Н	Н	L	Μ	Н	Н	L	Н	L	Μ	Н	L
CO2	Η	Μ	L	Н	Н	L	Μ	Η	Μ	М	Н	Μ
CO3	Η	Η	М	L	L	Μ	Η	Η	Μ	М	Н	Н
CO4	Η	L	Н	М	L	Μ	Η	Η	Η	Н	Μ	Н
CO5	Μ	Н	М	Н	М	Η	Μ	Μ	Η	Н	L	Μ

Unit	Content	Hours
Unit – 1	Business: Meaning - Characteristics of Business – Divisions– Objectives– Requisites for success in Modern Business – Qualities of a business man. Industrial Revolution – Industrialization in India – Problems in Launching an Enterprise.	15
Unit – 2	Forms of Organisation: Sole Proprietorship, Partnership, Joint Stock Company and Co-operative Society	15

Unit – 3	Rationalisation: Features – Measures. Combinations: Causes – Forms. Government & Business: New Industrial Policy – Social Responsibilities of a business Firm	16
Unit – 4	Office Management – Elements – Functions – Office Manager – Characteristics – Qualification – Functions. Organisation: Principles – Forms. Centralization and Decentralization.	14
Unit – 5	Office Accommodation: Location – Office Building – Office Layout – Office Environment.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion and Case study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Bhushan.Y.K.	Fundamentals of Business Organisation and Management	19 th Edition, New Delhi: Sultan Chand & Sons.	2020
2.	Kathiresan. S and Dr.V.Radha	Office Management	Reprint, Chennai: Prasanna Publishers.	2011

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	T.K. Sharama, Sashi.K.Gupta & Rahul Sharma	Business Organisation and Management	Kalyani Publication – 1 st Edition	2021
2	Dr. S.C. Saksena	Business Organisation and Management	Sahithya Bhawan Publications – 1 st Edition	2019
3	Sherlekar. S. A and Sherlekar. V. S	ModernBusinessReprint, Mumbai:andOrganisationandHimalaya PublishingManagementHouseSystems ApproachHouse		2018

Course Designed by Name and Signature	Head of the Department Name and Signature	Curriculum Development Cell Name and Signature	Controller of the Examination Name and Signature	
Dr.T.Vijayachithra	Dr. P. Anitha	Prof.K. Srinivasan	Dr.R.ManickaChezhian	
Signature:	Signature:	Signature:	Signature:	

Programme Code:		BCCA		Programme Title	Bachelor of Commerce wit Computer Applications		
Course Code:	22UCC6E8			Course Title	Batch:	2022 - 2025	
Course Coue.				Core Elective - III :	Semester:	VI	
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Legal Aspects of Marketing and Advertising	Credits:	5	

Course Objective

To enrich the students' knowledge on the Laws governing marketing and advertising of products and services.

Course Outcomes (CO) On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall the Laws governing consumer protection and grievances redressal in real time	K1
CO2	Understand the remedies and safety measures for adulterations in essential commodities	K2
CO3	Implement rules adhered in patenting and trademarking of products and inventions.	К3
CO4	Analysis the regulatory framework of Standard Weights and Measures Act and Competition Act	K4
CO5	Determine the legal and ethical aspects governing advertising and sales promotion.	К5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	Н	Η	Μ	Μ	Н	Н	Μ	Н	Η	Μ	Н	Μ
CO2	Н	Μ	Н	Н	Н	Η	Μ	Н	Μ	М	Н	М
CO3	Н	Η	М	Μ	L	Μ	Н	Н	Μ	Μ	Н	Н
CO4	Η	Η	Η	Μ	Η	Μ	Η	Н	Η	Н	Μ	Н
CO5	Μ	Н	М	Н	М	Η	Μ	Μ	Η	Н	L	Μ

Unit	Content	Hours
Unit – 1	Consumer Protection Act 2019: Consumer: Definition - Characteristics, Rights and Responsibilities of Consumers, Redressal and Remedies. Environment Protection Act 1986: Objectives, Prevention and Control of Environmental Pollution. Essential Commodities Act 1955: Essential Commodities, Features of Essential Commodities (Amendment) Act 2020 - Control of Production, Supply and Distribution of Commodities.	15

	and Global Advertising Regulations.	
Unit – 5	Legal and Ethical Aspects: Sales Promotion, Considerations in Public Relations, Advertising Ethics and Social Responsibility, Overview on Indian	15
Unit – 4	The Standards of Weights and Measures Act 1976: Features, Rules, Objectives, Penal Provisions. The Competition Act 2002: Features, Importance and Regulatory Framework.	15
Unit – 3	The Trademarks Act 1999: Features, Objectives, Registration, Offences, Penalties and Legal Consequences. The Patents Act 1970: Salient Features, Offences, Penalties and reliefs. The Information Technology (Amendment) Act 2008: Rules, Features, Provisions.	14
Unit – 2	Food Safety and Standards Act 2006 – Statutory Powers, Objectives, Functions, Offences and Penalties. Drugs and Magic Remedies Act 1954: Objectives, Prohibitions. The Bureau of Indian Standards Act 2016: Functions, Procedure for BIS Standards, Offences and Penalties. The Agricultural Produce (Grading and Marking) Act 1937: Features, Offences and Penalties.	16

Pedagogy and Assessment Methods:

Power point Presentations, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	N.D. Kapoor	Elements of Mercantile Law	Sultan Chand & Sons, New Delhi/ 38 th Edition	2020

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dean K. Fueroghne	Law & Advertising: A Guide to Current Legal Issues	Rowman & Little field, 4 th Edition	2017
2	Eric Gold Man and Rebecca Tushnet	Advertising and marketing Law	Independently published 5 th Edition	2020
3	K.B.Agrawal, Neha Dixit	Commercial and Economic Law in India	Kluwer Law International B.V	2018

4 Abir Roy Kumar	y, Jayant	Competition India	Law in	Eastern Law House	2018
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Course Designed by Name and Signature	Head of the Department Name and Signature	Curriculum Development Cell Name and Signature	Controller of the Examination Name and Signature
Ms. M. Gayathri	Dr. P. Anitha	Prof.K. Srinivasan	Dr.R.Manicka Chezhian
	2		
Signature:	Signature:	Signature:	Signature:

Programme Code:	nme Code: BCCA		Programme Title	Bachelor of Commerce w Computer Applications		
Course Code:	22UCC6E9			Course Title	Batch:	2022 - 2025
Course Coue.			Core Elective – III •	Semester:	VI	
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Core Elective – III : – E-Commerce and	Credits:	5

Course Objective

To expose the students' on fundamentals of e-commerce and need for information security

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the basics of E-Commerce	K1
CO2	Understand the electronic data interchange and electronic payment systems	K2
CO3	Implement the various models of e-commerce in real business	К3
CO4	Analyse the need for information security and existence of various network securities	K4
CO5	Determine the components Modern Technologies	K5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Η	Μ	Μ	Н	Н	Μ	Н	L	М	Н	L
CO2	Η	L	Μ	Н	Н	Μ	Μ	Н	Μ	Н	Н	М
CO3	Η	Η	М	Н	М	Μ	Μ	Н	Μ	Н	Н	Н
CO4	Μ	М	Н	L	М	Μ	Н	Н	Μ	Н	Μ	Н
CO5	Μ	Η	М	Н	М	Н	Μ	Μ	Η	Н	L	М

Unit	Content	Hours
Unit – 1	Introduction to E-Commerce – Meaning – Definition – Perspectives of E- Commerce – History of E-Commerce – Framework of E-Commerce – E- Commerce Drivers – Adoption of E-Commerce – Traditional Vs Electronic Commerce – Advantages and Disadvantages of E-Commerce.	15
Unit – 2	 Models of E-Commerce: B2B - B2C - C2B - C2C - B2G. EDI - Meaning - Definition - Components - Future of EDI. EDI Standards: Data Standard in EDI. Mobile Commerce - Meaning - Definition - Architecture - Application - Advantages and Disadvantages. 	15

Unit – 3	Electronic Payment System (EPS) – Meaning – Problems with Traditional Payment Systems – Features – Types of Electronic Payment Systems – Advantages and Disadvantages. Online Banking: Core Banking Solution (CBS) – Advantages and Disadvantages.	14
Unit – 4	Components of Communications System – Transmission Media. Protocol – Definition – Introduction to TCP / IP – Wireless Network – Basics of Internet. Types of Attack: Phishing, Spoofing, Impersonation, Dumpster diving – Information Security Goals. Information Security Threats and Vulnerability: Spoofing Identity, Tampering with data, Repudiation, Information Disclosure, Denial of Service, Elevation of Privilege.	16
Unit – 5	Authentication – Password Management – E-Commerce Security – Windows Security. Network Security: Network Intrusion and Prevention Systems – Firewalls – Software Security. Web Security: User authentication, Authentication – Secret and Session Management, Cross Site Scripting, Cross Site Forgery, SQL Injection. Computer Forensics – Steganography.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion and Case study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ravi Kalakota Andrew, B.Whiston	E-Commerce	Darling Kindersly (India) Pvt. Ltd.	2014

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kamalesh N. Agarwala, Amitlal Beeksha Agarwala	Business on the Net - An Introduction to the 'What's' and 'Hows' of E-Commerce	2 nd Edition, New Delhi: Macmillan India Limited.	2005

2	Dr. C.S. Reyudu	E-Commerce & E- Business	Himalaya Publishing House, New Delhi	2020
3	Kenneth C.Laudon and Carol Guercio Traver	E-Commerce	Business Technology, 4 th Edition, Dorling Kindersley (India) Private Limited.	2011
4	Dr. SushilaMadan	E-Commerce	Scholar Tech Press	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination		
Name and Signature	Name and Signature	Name and Signature	Name and Signature		
Ms. D. Saranya	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R.ManickaCezhian		
Signature:	Signature:	Signature:	Signature:		

22UCC622

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC622			Course Title	Batch:	2022 - 2025	
Course Coue:				Core Lab - VII :	Semester:	VI	
Lecture Hrs./ Week Or Practical Hrs./Week	5 (1+4)	Tutorial Hrs./Sem.	-	Multimedia (Skill Enhanced Course)	Credits:	3	

Course Objective

To promote the students' designing skills in multimedia application

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the application of multimedia concepts	K1
CO2	Point out the effects of picturaization on Photoshop and flash applications	K2
CO3	Implement the multimedia effects in developing applications	K3
CO4	Analyse the tools in flash to generate image, shape and text effects	K4
CO5	Create all application with audio, video and graphical representation practically	К5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Н	Μ	Μ	L	Н	Н	L	Н	Н	Н	L
CO2	Μ	Н	Н	Н	М	Μ	Μ	Η	Η	Н	Н	М
CO3	Μ	Н	L	Н	Н	L	Н	L	Η	Н	Μ	Н
CO4	Η	Н	Н	М	Н	Μ	Н	Μ	Η	Н	Μ	Н
CO5	Н	Н	М	Н	М	Н	L	Н	Η	Н	Μ	Μ

Content	Hours
Photoshop	
1. Reduce Picture Size	
2. Replace colour in an Image	
3. Merging of two Images	45
4. Add a pattern as background	45
5. Make a simple book cover by using basic functionalities	
6. Panning shot of an image	
7. Hallowen Effect of an image	

22UCC622

Flash	
8. Raining Effect	
9. Logo	
10. Bouncing ball	30
11. Drawing and creating text with effects	
12. Transforming a shape into another Shape (Circle, Square and Triangle)	
Total Contact Hrs	75

 Pedagogy and Assessment Methods:

 Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion and Case
 study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prabhat K Andleigh, Kiran Thakrar	Multimedia Systems Design	Pearson Education India/ 1 st Edition	2015

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ze-Nian Li and Mark S. Drew	Fundamentals of Multimedia	3 rd Edition, Pearson Education	2021
2	Ranjan Parekh	Principles of Multimedia	2 nd Edition, McGraw Hill Education	2017
3	Udit Agarwal	Computer Graphics and Multimedia	Reprint 2013 Edition, S.K.Kataria & Sons	2013

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Archanaa	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R.ManickaChezhian
Signature:	Signature:	Signature:	Signature:

22UCC6AL

Programme Code:	BCCA			Programme Title	Bachelor of Commerce wit Computer Applications		
Course Code:	22UCC6AL			Course Title	Batch :	2022-2025	
course coue.				Advanced Learner	Semester:	VI	
Lecture Hrs./ Week Or Practical Hrs./Week	SS	Tutorial Hrs./Sem	-	Course II – Basics of Research Techniques	Credits:	2**	

Course Objective:

To understand some basic concepts of research and its methodologies

Course Outcomes (CO)

On the successful completion of the course, students will be able to

СО	Course Statement	Knowledge Level
CO1	Understand the basic concepts of research.	K1
CO2	Identify research problems and to formulate research design	К2
CO3	Implement suitable method of source data collection and frame questionnaire.	К3
CO4	Apply statistical tools for analysis	K4
CO5	Infer and interpret data appropriately and research report	К5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Н	Μ	Μ	L	Н	Н	L	Н	Н	Н	L
CO2	Μ	Н	Н	Н	Μ	Μ	Μ	Η	Η	Н	Н	М
CO3	Μ	Н	L	Н	Н	L	Н	L	Η	Н	Μ	Н
CO4	Н	Н	Н	М	Н	Μ	Н	Μ	Η	Н	Μ	Н
CO5	Η	Н	М	Н	Μ	Н	L	Н	Η	Н	Μ	М

Unit	Content	Hours
	Research: Meaning – Objectives – Significance and types – Research process –	
Unit – 1	Criteria of good research - Formulation of research problem - Selecting the	
	research problem – Techniques involved in defining a research problem.	
	Research Design - Meaning - Need for Research design - Features of a good design	
Unit – 2	- Important concepts of research design - Types of Research Designs -	
Umt – 2	Hypothesis- Types of hypotheses - Framing of hypotheses.	
Unit – 3	Collection of Data: Primary - Secondary - Methods - Questionnaire - Types -	
0mt – 3	Pre test – Pilot study – Testing and Validating Questionnaire.	

22UCC6AL

	Data Editing - data validation - Tabulation - Types of Tables. Data processing,		
	analysis and presentation - Testing of hypotheses - Use of Statistical Packages -		
Unit – 4	Entering data using Spreadsheet - Functions and Formulae.		
	Interpretation and Report Writing: Meaning of Interpretation - Why		
Unit – 5	interpretation – Techniques of interpretation – Report writing – Mechanics of		
	writing a Research report.		

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion and Case study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kothari, C.R, and Gaurav Gar	Research Methodology Methods and Techniques	New Age International, New Delhi.	2019

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Devendra Thakur,	Research Methodology in Social Sciences,	Deep and Deep, New Delhi.	2017
2	Gopal Lal Jain	Mangal Deep, Jaipur.	Mangal Deep, Jaipur.	2014
3	Bhome Sharadha	Research Methodology	Himalaya publication house Pvt.Ltd, New Delhi	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms. P. Dhivya Bharathi	Dr. P. Anitha	Prof.K.Srinivasan	Dr.R.Manicka Chezhian
Signature:	Signature:	Signature:	Signature:

22UCC6VA

Programme Code:	BCCA		Programme Title	Bachelor of Co Computer A		
Course Code:		22UCC6VA		Course Title	Batch :	2022-2025
Course Coue.	220CC0VA		Value Added Course		Semester:	VI
Lecture Hrs./ Week Or Practical Hrs./Week	30	Tutorial Hrs./Sem	-	– Small Business Management	Credits:	2*

Course Objective

To encourage students to start a small business

Course Outcomes (CO)

On the successful completion of the course, students will be able to

СО	Course Statement	Knowledge Level
CO1	Remember the various role of an entrepreneurs	K1
CO2	Understand the challenges and impact of entrepreneurship	К2
CO3	Deploy the knowledge of small business management	К3
CO4	Examine the knowledge of small business management	K4
CO5	Analyze the various government policy for small scale industry	K5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	L	Μ	Μ	Н	Μ	Μ	Μ	Μ	Н	L	Μ
CO2	Н	Μ	Н	Н	Н	Μ	Μ	Н	Н	Н	Μ	М
CO3	Η	Н	Н	М	Н	Μ	Н	Н	Н	М	Μ	Н
CO4	Η	Н	Н	Μ	Н	Μ	Н	Μ	Н	Н	Μ	Н
CO5	Н	Н	Μ	Н	М	Н	L	Н	Н	Н	Μ	М

Unit	Content					
Unit - 1	Introduction to Entrepreneur Definition – Concept – Classification and types of entrepreneurs – Entrepreneurial Traits – Need and Important – Roles and Responsibilities of Entrepreneurs – Entrepreneurial Motivation – Entrepreneurial Development Programme: Role and objectives of the programme	10				

22UCC6VA

	Challenges of Entrepreneurship environment and its impact on Entrepreneurship	
T 1 2	- Factors affecting entrepreneurial growth - Globalization and its challenges -	10
Unit - 2	Steps to face global challenges - Strategies for the development of women	10
	entrepreneurs.	
	Small Business Management Small Enterprises – Definition – Classification –	
II:4 2	Characteristics — Steps involved in setting up a small business - Identifying	10
Unit - 3	and selecting a good Business opportunity - Government Policy on Small	10
	Scale Enterprises.	

Pedagogy and Assessment Methods:

Power point Presentations, Seminar , Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Barrow C.	The Essence of Small Business	Prentice Hall of India, New Delhi,	2020

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \YEAR OFEDITIONPUBLICATIO	
1	Dr. P.T. Vijayshree & Dr. M.Alagammai	Entrepreneurship and Small Business Management	Margham Publications	2020
2	Dr.C.B.Gupta and Dr.S.S.Khanka	Entrepreneurship & Small Business Management	Sultan Sons Publications	2017
3	Barrow C.	The Essence of Small Business	Prentice Hall of India, New Delhi,	1998

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. M. Deepa	Dr. P. Anitha	Prof.K. Srinivasan	Dr.R.ManickaChezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce wit Computer Applications			
Course Code:		22UCC6S3		Course Title	Batch : Semester:	2022-2025 VI		
Lecture Hrs./ Week Or Practical Hrs./Week	2	Tutorial Hrs./Sem	-	Skill Based Elective II: Practical Marketing	Credits:	3		

Course Objective

To enable the students to enhance the marketing scenario

Course Outcomes (CO)

On the successful completion of the course, students will be able to

СО	Course Statement	Knowledge Level
CO1	Recollect the fundamentals of Marketing	K1
CO2	Understand about Marketing Segmentation	К2
CO3	Analyze about proper Distribution channels	К3
CO4	Review the media of Advertisement	K4
CO5	Determine the marketing mix strategy to be adopted in marketing services.	K5

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Η	М	М	L	Н	Н	L	Н	Н	Н	L
CO2	Μ	Η	Н	Н	Μ	Μ	Μ	Н	Н	Н	Н	М
CO3	Μ	Η	L	Н	Н	L	Н	L	Н	Н	Μ	Н
CO4	Η	Η	Н	Μ	Н	Μ	Н	Μ	Н	Н	Μ	Н
CO5	Н	Н	М	Н	Μ	Н	L	Н	Н	Н	Μ	М

Practical Marketing	Hours
1. Prepare and Present the Development of Market Segmentation for any FMCG products	
2. Give a presentation of the selection and distribution channel for Coconut Products	
3. Present about the media of Advertisement for Agricultural products	
4. How to develop online marketing for Agricultural Products? Present and Defend	
5. Give a Brief Account on Social Marketing	
6. Give a Presentation on the following	

22UCC6S3

a. Green Marketing	30
b. Rural Marketing	
c. Service Marketing	
7. Design a presentation on Consumer Exploitation – Food Products	
8. Discuss in Group – "The Impact of Covd19 in India"	

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Quiz, Assignment, Experience Discussion and Case study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajan Nair, N. and C.B. Gupta	Marketing Management – Text and Cases	19 th Edition, New Delhi: Sultan Chand & Sons	2018

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Philip Kotler and Kevin Lane Keller	Marketing Management	14 th Global Edition, New Delhi: Prentice Hall of India.	2012
2	Ravilochanan.P	Principles of Marketing	1.2 nd Reprint, New Delhi: Vrinda Publications (P) Limited.	2010

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination		
Name and Signature	Name and Signature	Name and Signature	Name and Signature		
Ms. M. Kesavy	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian		
Signature:	Signature:	Signature:	Signature:		

22UCC6S4

Programme Code:	BCCA			Programme Title :	Bachelor of Commerce with Computer Applications		
Course Code:	22UCC6S4			Course Title Skill Based Elective	Batch : Semester:	2022-2025 VI	
Lecture Hrs./ Week Or Practical Hrs./Week	2	Tutorial Hrs./Sem	-	II: Organizational Behaviour	Credits:	3	

Course Objective

To expose the students to understand the organization structure and maintain relationships

Course Outcomes (CO)

On the successful completion of the course, students will be able to

СО	Course Statement	Knowledge Level
CO1	Keep in mind the structure of organization	K1
CO2	Understand the various stages in personality development and theories of group dynamics	K2
CO3	Deploy leadership styles and motivational theories in real business	К3
CO4	Analyse the factors leading to change in organization	К4
CO5	Give a light on the concept of different theories on motivation	К5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	P06	P07	PO8	PO9	PO10	PSO1	PSO2
CO1	Μ	Н	Μ	Μ	L	Н	Η	L	Η	Н	Н	L
CO2	Μ	Н	Н	Н	М	Μ	Μ	Η	Η	Н	Н	М
CO3	Μ	Н	L	Н	Н	L	Η	L	Η	Н	Μ	Н
CO4	Н	Н	Н	М	Н	Μ	Н	Μ	Η	Н	Μ	Н
CO5	Н	Н	М	Н	М	Н	L	Η	Н	Н	Μ	М

Unit	Content		
	Organisational Behaviour - Meaning and Definition - Importance- Organisation		
Unit – 1	as a Social System - Socio - Technical System- Constraints over Organisation and	6	
	Managerial Performance.		
	Stages of Personality Development - Determinants of Personality-Learning -		
Unit – 2	Perception - Factors - Influencing Perception - Perceptual Distortion-Values -	6	
	Attitudes – Attitude Formation-Role of Behaviour Status.		

22UCC6S4

	Group and Group Dynamics- Reasons for the Formations of Groups-	
Unit – 3	Characteristics of Groups-Theories of Group Dynamics-Types of Groups in Organisations - Group Cohesiveness-Factors Influencing Group Cohesiveness- Group Decision Making.	6
Unit – 4	Leadership – Characteristics - Leaderships Styles –. Motivation – Concepts and Importance Theories of Motivation.	
Unit – 5	Management of Change: Meaning - Importance - Resistance to Change – Causes – Dealing with Resistance to Change – Concepts of Social Change & Organisational Change- Factors Contributing to Organisational Change.	6
Total Contact Hours		

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Quiz, Assignment, Experience Discussion .

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Aswathappa, K.	Organisational Behaviour	12 th Edition, Mumbai: Himalaya Publishing House Private Limited.	2018

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Udai Pareek and Sushama Khanna	Understanding Organisational Behaviour	4 th Edition, New Delhi: Oxford University Press.	2018
2	Stephen P. Robbins and Timothy A.Judge	Essentials of Organisational Behaviour	14 th Edition, New Delhi: Prentice Hall of India	2019
3	Khanka, S.S	Organisational Behaviour	11 th Edition, New Delhi: S Chand & Co. Ltd., New Delhi	2011

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.P.Gomathi Devi	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R. Manicka Chezhian
Signature:	Signature:	Signature:	Signature: