

KONGUNADU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
COIMBATORE - 641 029



DEPARTMENT OF COMMERCE WITH CA
(UG)

CURRICULUM AND SCHEME OF EXAMINATIONS (CBCS)
(2026- 2027 onwards)

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
Coimbatore - 641029

DEPARTMENT OF COMMERCE WITH CA (UG)

VISION

The Department of Commerce with Computer Applications envisions excelling in the field of higher education and catering to the scholastic and developmental needs of the individual, through continuous creation of critical knowledge base for the society's sustained and inclusive growth.

MISSION

1. To create educated individuals qualified in specialized knowledge in the field of Commerce with Computer Application.
2. To plan and implement academic programs of the highest quality that would foster the holistic development of individuals who will be empowered to act as the conscience of society.
3. To help in the creation and development of manpower that would provide intellectual leadership to the community.
4. To provide skilled manpower to the professional, industrial and service sectors in the country, so as to meet global demands.
5. To encourage the students for excellence in higher education and research.

PROGRAMME OUTCOME (PO)

PO 1 The course have opened the floodgates in the area of computers and other core industries and other professional studies CA, ICWA etc.

PO 2 This program courses consist of both theoretical as well as good practical exposures to the students in the relevant areas to meet the industries expectations.

PO 3 Courses of this program provide bright future in the IT fields, Software, Banks, Companies and BPOs.

PO 4 Course builds up conceptual foundation in the area of finance, management and computer applications

PO 5 Build life skills and entrepreneurial skills through value-based Education

PO 6 Students are equipped with Analytical and leadership skills to carry out the business activities

PO 7 Enhance technical and computer skill to execute the real time projects and research

PO 8 Pursue higher studies in commerce and computer applications

PROGRAMME SPECIFIC OUTCOME (PSO)

PSO 1 To develop a broad range of business skills and knowledge, development of general and specific capabilities to meet the current and future expectation of business, industries and economy at the national and global level.

PSO 2 Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

PSO 3 Programme has opened the floodgates in the eve of software application jobs in the eve of trade Commerce, Business, Banking, Insurance and in related eve of business.

PSO 4 Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

PSO 5 Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books.

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE – 641 029

Programme Name: **B.COM (CA)**

Curriculum and Scheme of Examination under CBCS

(Applicable to the students admitted during the Academic Year 2026-2027)

Semester	Part	Subject Code	Title of the Paper	Instruction hours / cycle	Exam. Marks			Duration of Exam (hours)	Credits
					CIA	ESE	TOTAL		
I	I	26TML101	Language I @	6	25	75	100	3	3
	II	26ENG101	English - I	6	25	75	100	3	3
	III	26UCC101	Core Paper 1 - Principles of Accountancy	4	25	75	100	3	4
	III	26UCC102	Core Paper 2 - Executive Business Communication	4	25	75	100	3	3
	III	26UCC1CL	Core Practical 1 – Computer Applications I – Accounting package Tally	2	20	30	50	3	1
	III	26UCC1A1	Allied Paper 1 – Business Mathematics	6	25	75	100	3	5
	IV	26EVS101	Environmental Studies **	2	-	50	50	3	2
Total				30	-	-	600	-	21
II	I	26TML202	Language II @	6	25	75	100	3	3
	II	26ENG202	English –II	6	25	75	100	3	3
	III	26UCC203	Core Paper 3 - Financial Accounting	5	25	75	100	3	4
	III	26UCC2CM	Core Practical 2 – Computer Applications II – Office Automation Lab	5	20	30	50	3	3
	III	26UCC2A2	Allied Paper 2 – Business Statistics	6	25	75	100	3	5
	IV	26VED201	Value Education- Moral and Ethics**	2	-	50	50	3	2
	Total			30	-	-	500	-	20
III	I	26TML303	Language III @	6	25	75	100	3	3
	II	26ENG303	English –III	6	25	75	100	3	3
	III	26UCC304	Core Paper 4 - Cost Accounting	4	25	75	100	3	4
	III	26UCC305	Core Paper 5 - Database Management System	4	25	75	100	3	3
	III	26UCC3AL	Allied Paper 3 – Computer Applications III – SQL with Oracle Lab	6	40	60	100	3	5
	IV	26UGC3S1	Skill Based Subject 1- Basics of Cyber Security	2	100	-	100	3	3
	IV	26TBT301/ 26TAT301/ 26UHR3N1	Basic Tamil* / Advanced Tamil**/ Non-Major Elective- I**	2	-	75	75	3	2
Total				30	-	-	675	-	23

IV	I	26TML404	Language IV @	6	25	75	100	3	3
	II	26ENG404	English -IV	6	25	75	100	3	3
	III	26UCC406	Core Paper 6 - Corporate Accounting	4	25	75	100	3	4
	III	26UCC407	Core Paper 7 – Object oriented Programming with C++	4	25	75	100	3	3
	III	26UCC4AM	Allied Paper 4 – Computer Applications IV – C++ Programming Lab	6	40	60	100	3	5
	IV	26UCC4SL	Skill Based Subject 2 – Internet Applications for Business Lab	2	40	60	100	3	3
	IV	26TBT402/ 26TAT402/ 26UWR4N2	Basic Tamil* / Advanced Tamil**/ Non - Major Elective- II**	2	-	75	75	3	2
	Total			30	-	-	675	-	23
V	III	26UCC508	Core Paper 8 – Income Tax Law and Practice	6	25	75	100	3	4
	III	26UCC509	Core Paper 9 – Management Accounting	6	25	75	100	3	4
	III	26UCC510	Core Paper 10 - Banking Theory law and Practice	5	20	55	75	3	4
	III	26UCC5OP	Practice Workshop on Banking Operations ##	1	25	-	25	2	1
	III	26UCC5CN	Core Practical 3 – Computer Applications V – Python Programming	5	40	60	100	3	3
	III	26UCC5E1	Major Elective Paper 1	5	25	75	100	3	5
	IV	-	EDC	2	100	-	100	3	3
	-	26UCC5IT	Internship Training ****	Grade					
Total				30	-	-	600	-	24
VI	III	26UCC611	Core Paper 11 – Principles of Marketing	6	25	75	100	3	4
	III	26UCC612	Core Paper 12 – Principles of Auditing	6	25	75	100	3	4
	III	26UCC613	Core Paper 13 - Company Law and Secretarial Practice	5	25	75	100	3	4
	III	26UCC6CO	Core Practical 4 - Computer Applications VI – Business Integration and Data Visualization Lab	6	25	75	100	3	3
	III	26UCC6E2	Major Elective Paper 2	5	25	75	100	3	5
	III	26UCC6Z1	Project and Viva-Voce***	-	20	80	100	-	5
	IV	26UBI6S3	Skill Based Subject 3- Basics of Intellectual Property Right's	2	100	-	100	3	3
	Total			30	-	-	700	-	28
V		26NCC * / NSS /YRC/ PYE/ECC/ RRC / WEC101#	Cocurricular Activities*	-	50	-	50	-	1
Grand Total				-	-	-	3800	-	140

Note :

CBCS – Choice Based Credit system,
CIA– Continuous Internal Assessment,
ESE– End of Semester Examinations

\$ For those students who opt NCC under Cocurricular activities will be studying the prescribed syllabi of the UGC which will include Theory, Practical & Camp components. Such students who qualify the prescribed requirements will earn an additional 24 credits.

@ Hindi/Malayalam/ French/ Sanskrit – 26HIN/MLM/FRN/SAN101 – 404

One credit Self Study Course

* - No End-of-Semester Examinations. Only Continuous Internal Assessment (CIA)

** - No Continuous Internal Assessment (CIA). Only End-of-Semester Examinations (ESE)

*** Project Report – 60 marks; Viva voce – 20 marks; Internal-20 marks

**** The students shall undergo Internship training / field work for a minimum period of 14 working days at the end of the fourth semester during summer vacation and submit the report in the fifth semester which will be evaluated for 100 marks by the concerned guide and followed by an Internal Viva voce by the respective faculty or HOD as decided by the department. According to their marks, the grades will be awarded as given below.

Marks %	Grade
85 – 100	O
70 – 84	D
60 – 69	A
50 – 59	B
40 – 49	C
< 40	U (Reappear)

Major Elective Papers (2 papers are to be chosen from the following 6 papers)

1. Research Methodology
2. Investment Management
3. Management Information System
4. Financial Management
5. Entrepreneurial Development
6. Consumer Affairs

Non-Major Elective Papers

1. Human Rights
2. Women's Rights

Sub. Code & Title of the Extra Departmental Course (EDC) :

26UCC5X1 – EDC Paper - Import and Export Procedure

List of Co-curricular Activities:

1. National Cadet Corps (NCC)
2. National Service Scheme (NSS)
3. Youth Red Cross (YRC)
4. Physical Education (PYE)
5. Eco Club (ECC)
6. Red Ribbon Club (RRC)
7. Women Empowerment Cell (WEC)

Job Oriented Course (JOC):

1. JOC - Computer Application in Business

Note: In core/ allied subjects, no. of papers both theory and practical are included wherever applicable. However, the total credits and marks for core/allied subjects remain the same as stated below.

Tally Table

S.No.	Part	Subject	Marks	Credits
1.	I	Language :Tamil/Hindi/Malayalam/ French / Sanskrit	400	12
2.	II	English	400	12
3.	III	Core – Theory/Practical	1600	60
		Allied	400	20
		Electives/Project	300	15
4.	IV	Basic Tamil / Advanced Tamil (OR) Non-major electives	150	4
		Skill Based subject	300	9
		EDC	100	3
		Environmental Studies	50	2
		Value Education	50	2
5.	V	Cocurricular Activities	50	1
		Total	3800	140

- 100 % CIA for Basics of Cyber Security, EDC and Basics of Intellectual Property Right's.

- The students should complete **Health and Wellness Programme (26UHW401)###** in the **4th semester** and the completion marks should be submitted through the HoD to the Controller of Examinations. Extra credits will be given to the candidates who have successfully completed.
- The students should complete any **MOOC course available for Online learning platforms like SWAYAM, NPTEL, Coursera\$\$, IIT Bombay Spoken Tutorial, e-Pathshala etc.**, before the completion of the **5th semester** and the course completion certificate should be submitted through the HoD to the Controller of Examinations. Appropriate credits will be given to the candidates who have successfully completed.

\$\$Note: One course to be taken from coursera for all the under graduate students of self finance stream during the even semester of the I year. **Appropriate extra credits@@@** and certification as applicable shall be awarded to the students who have completed the course.

@@@Note : Course Duration :

Duration	Extra Credits
< 10 hours	0
> =10 hours and < = 20 hours	1
> 20 hours	2

- Onsite **Training** preferably relevant to the course may be undertaken as per the discretion of the HoD.
- Extra credits shall be awarded for innovative products/ individual paper presentations and publications in reputed national/ international proceedings and in indexed journals by the UG students for their original research contributions.
- Product development through Technology Readiness Levels:
 - Phase 1 Level (TRL 1-3) : Basic research: 1 credits
 - Phase 2 Level (TRL 4 -6) : Development and validation : 2 credits
 - Phase 3 Level (TRL 7-9) : Deployment : 3 credits
- National / International level paper presentation in conferences and publications of full papers in reputed Scopus/ web of Science indexed journals
 - National Level : 1 credit / paper
 - International Level : 2 credits / paper
 - Open access Journals are not included

➤ Extra credits shall be awarded to students who prefer to opt any course out of their programme on self-learning mode. No internal components. 100% ESE.

Teaching Pedagogy

Smart Class Room / PowerPoint presentation / Seminar / Quiz / Discussion /
Flipped Classroom / Peer Learning / Experimental Learning / Blended learning

Flipped Classroom

Preamble:

- Under flipped classroom model, students review foundational content before class, with class time dedicated to practice, discussion, and problem – solving where the role of the teachers will be facilitating discussions and enabling students to embark on a holistic learning perspective.

Work instructions:

- One flipped session / unit is made mandatory and the course In-charge shall identify and specify the topic to be covered in the flipped session in the lesson plan.
- Detailed session plans must be intimated to all students at least one week in advance.
- Curated content such as LORs, video lectures, animations, and other relevant digital content shall be provided to students in advance to facilitate effective preparation for the flipped classroom session.

Peer Learning

Preamble:

- Peer Assisted learning enables students to learn from each other sharing knowledge in a collaborative learning environment.
- Development of leadership skills and student engagement through student to student academic support.
- Reduce drop out/failure rates of the students and create a supportive academic culture where a high performing or trained student assists peers academically.

Work Instructions:

- Course In-charge shall supervise the programme by periodically reviewing its implementation, conducting review meetings, and monitoring the progress reports.
- Course In-charge shall identify 5 to 6 fast learners based on their academic performance in internal and external examinations.
- Course In-charge shall also identify students who require additional academic support and assign 4 to 5 such students to each fast learner to facilitate peer learning.
- This team will operate remedial classes on a peer learning mode as per the following:
 - a) One session / week / course and each session shall be for 30 minutes in duration, with follow-up learning activities.
 - b) The faculty In-charge shall review attendance records and monitor the academic progress of the students.

Blended learning**Preamble:**

- Blended learning integrates traditional in class instruction with digital tools exposing students to a myriad option for learning from subject experts across the globe
- It is provided with online learning sessions on recorded videos, lecture captured sessions (included under guided library hours), digital resources, and guided sessions facilitated by internal faculty members and external experts through Zoom meets etc.,

Work Instructions:

- For every course, students will be motivated to attend additional webinar/online courses through any interactive learning tools such as, telepresence systems, podcasts, interactive videos etc. with minimum of 2 sessions/course and maximum of 3 sessions/course.

Components of Continuous Internal Assessment:

Components		Marks	Total
Theory (75 Marks)			
CIA I	75	(75+75=150/10) 15	25
CIA II	75		
Objective Capacity Testing */Seminar		5	
Attendance		5	
Theory (55 Marks)			
CIA I	55	(55+55=(110/110)*10) 10	20
CIA II	55		
Objective Capacity Testing */Seminar		5	
Attendance		5	
Practical (60 Marks) (Core/Allied/Skill Based)			
CIA Practical		25	40
Observation Notebook		10	
Attendance		5	
Practical (30 Marks) (Core)			
CIA Practical		10	20
Observation Notebook		5	
Attendance		5	
Project (80 Marks)			
Review		15	20
Regularity		5	

*** Objective Capacity Testing:**

For the first assessment, questions shall be set from 2 ½ units (25 questions) and evaluation for 5 marks. The assessment shall be conducted through any authentic online platform, one week prior to the commencement of I CIA theory examinations.

For the second assessment, questions shall be set from 2 ½ units (25 questions) and evaluation for 5 marks. The assessment shall be conducted through any authentic online platform, one week prior to the commencement of II CIA theory examinations.

The average of the first and second assessment scores shall be considered for the final **5 marks** allocation.

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

K1-Remembering; **K2**-Understanding; **K3**-Applying; **K4**-Analyzing; **K5**-Evaluating

1. ESE Theory Examination:

(i) CIA I & II and ESE: 75 Marks

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	75
K1 – K5 Q11 to 15	B (Either or pattern)	5 x 5 = 25	Short Answers	
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 8 = 40	Descriptive / Detailed	

(ii) CIA I & II and ESE: 55 Marks

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	55
K2 – K4 Q11 to 15	B (Either or pattern)	5 x 3 = 15	Short Answers	
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 6 = 30	Descriptive / Detailed	

2. ESE Practical Examination:

(i) Models and ESE: 60 Marks

Knowledge Level	Section	Marks	Total
K3	Experiments Record Work	50	60
K4		10	
K5			

(ii) Models and ESE: 30 Marks

Knowledge Level	Section	Marks	Total
K3	Experiments	25	30
K4	Record Work	5	
K5			

3. ESE Project Viva Voce:

Knowledge Level	Section	Marks	Total
K3	Project Report	60	80
K4			
K5	Viva voce	20	

Scheme of Evaluation - Health and Wellness Programme (26UHW401)###

Part	Description	Mark
A	Report	40
B	Attendance	20
C	Activities (Observation during Practice)	40
Total		100

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE - 641029**

**THE MODALITIES FOR THE CONDUCT OF 100% CIA
EXAMINATIONS**

PREAMBLE

As per the recommendations of the Curriculum Development Cell in its meeting held on 27.08.2021, and decision taken in the General Board of Studies meeting held on 16.03.2022, the courses **Cyber Security and Information Security** were introduced in the III semester for all the UG programmes and in the even semester for the PG programme respectively for the students admitted from the academic year 2022-2023 and onwards. Also, it was unanimously decided to conduct 100 % CIA examinations (No End of Semester Examinations) for these courses. The name of the Courses Cyber Security and Information Security are renamed as **Basics of Cyber Security** and **Fundamentals of Information Security** as per the decision taken in the General Board of Studies meeting held on 26.03.2026 for the students to be admitted from the academic year 2026-2027 & onwards. As per the recommendations of the Curriculum Development Cell in its meeting held on 07.03.2022, it was approved in the BOS meeting held on 19.03.2022 to conduct 100% CIA Examinations for the **Extra Departmental Courses** offered in the UG and PG Programmes for the students admitted from the academic year 2022-2023 and onwards. The cited decisions had been approved by the Academic council in its meeting held on 18.04.2022. As per the recommendations of the Curriculum Development Cell in its meeting held on 27.02.2024, and decision taken in the General Board of Studies meeting held on 02.05.2024, the course **Basics of IPR** was introduced in the VI semester for all the UG programmes for the students admitted from the academic year 2024-2025 and onwards and decided to conduct 100 % CIA examinations (NO End of Semester Examinations) for the course.

Hence, the modalities is recommended for the following:

- (i) Conduct of I & II CIA Examinations
- (ii) Question Paper Pattern
- (iii) CIA Examination Mark Breakup
- (iv) Attendance Calculation

CONDUCT OF I & II CIA EXAMINATIONS

1. The CIA Examinations I & II for the above said courses must be conducted along with the other courses under centralized system.
2. The students must appear I & II CIA Examinations compulsorily, since **End of Semester Examinations will NOT be conducted** for the above said courses.
3. If any of the student (s) could not appear for CIA Examinations for the above said courses, with reasons mentioned in the College Calendar, re-examination shall be conducted as per the existing procedures.

QUESTION PAPER PATTERN

The following question paper pattern will be followed for the above said courses:

Section A - Multiple Choice	(10 × 1 = 10 Marks)
Section B - Either or Type	(5 × 5 = 25 Marks)
Section C - Either or Type	(5 × 8 = 40 Marks)

Maximum Marks : 75

Duration : 3 Hours

CIA EXAMINATION MARK BREAKUP

The CIA Examination mark breakup for the courses **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 30	30
2	CIA II – 75 Marks Converted to 30	30
3	Seminar/Objective Capacity Testing	10
4	Seminar/Objective Capacity Testing	10
5	Attendance	05
6	Any Case Study related to Cyber Security (as a Group)	15
	Total	100

The CIA Examination mark breakup for the **Extra Departmental Courses** offered for UG/PG Programmes is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 40	40
2	CIA II – 75 Marks Converted to 40	40
3	Seminar/Objective Capacity Testing	05
4	Seminar/Objective Capacity Testing	05
5	Attendance	05
6	Others (Group Discussion, Flipped Class room, etc.,)	05
	Total	100

ATTENDANCE CALCULATION

1. Separate attendance register must be maintained for **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** in the Department and the final consolidated Attendance must be submitted to the COE along with the assessment Marks.
2. The attendance must be calculated by using the following formula:
$$\text{Attendance percentage} = \frac{\text{Number of Classes attended}}{\text{Number of Classes conducted}} \times 100$$
3. The students should be allowed to write the CIA examinations as per the existing norms related to attendance. The staff in charge of the respective courses have the responsibility to calculate the attendance percentage and submit the same to the Coordinator of the CIA Examination Committee during the I CIA and II CIA Examinations.
4. If the staff in charge finds that students have not put up enough attendance during the I CIA Examinations, he/she shall counsel the student(s) appropriately so that at the end of the course they have sufficient Attendance.




PRINCIPAL
Kongunadu Arts & Science College
Coimbatore - 641 029

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE – 641029**

**MODALITIES FOR THE CONDUCT OF OPEN BOOK EXAMINATION
SYSTEM FOR THE COURSES BASICS OF CYBER SECURITY AND
FUNDAMENTALS OF INFORMATION SECURITY FOR ALL UG AND
PG PROGRAMMES RESPECTIVELY**

PREAMBLE

The Curriculum Development Cell (CDC) meeting was convened on 16.10.2025 and recommended to implement an open book examination system for the courses, Basics of Cyber Security and Fundamentals Information Security for all UG and PG programmes to improvise conceptual understanding skills, promote deep learning, enhance assessment quality and strengthen comprehensive skills, for the students to be admitted from the academic year 2026-2027 and onwards.

1.Purpose

To provide guidelines for conducting open book examinations that encourage critical thinking, application of knowledge, and analytical skills.

2.Scope

Applicable to Basics of Cyber Security and Fundamentals of Information Security courses for the undergraduate and postgraduate programmes respectively.

3. Examination Guidelines

Question Paper Design

- ❖ Questions should be Focused on higher-order thinking (analysis & evaluation)
- ❖ Avoid direct recall questions

Communication to Students and Staff Members

- ❖ Inform students in advance about the format, rules, and allowed resources.

- ❖ Provide sample questions to familiarize them with the OBE style.
- ❖ All the Staff members should be familiar about the prescribed Books of the Basics of Cyber Security and Fundamentals of Information Security.
- ❖ Students are permitted to carry the prescribed Books (in original or xerox copy) duly signed by the respective staff in charge of courses to the examination Hall.
- ❖ Invigilators of the respective examination halls should permit the students with the prescribed book (in original or xerox copy) and not to allow the students with other than the prescribed Books.




PRINCIPAL

PRINCIPAL
Kongunadu Arts & Science Colleg
Coimbatore - 641 029

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE – 641029**

**MODALITIES FOR THE CONDUCT OF 100% CIA FOR THE ONE
CREDIT SELF- STUDY COURSE AND THE MARK DISTRIBUTION
PATTERN FOR THE PART III THEORY PAPER OF APPLICABLE
COURSE**

PREAMBLE

The Curriculum Development Cell (CDC) meeting was convened on 16.10.2025 and recommended to have one credit Self Study Course for applicable programmes in both UG & PG programme in the V and II semester respectively for the students to be admitted from the academic year 2026-2027 and onwards.

In order to foster independent learning, enhance academic flexibility, and encourage students to explore knowledge, the institution introduces the One Credit Self Study Course. This initiative is designed to provide students with an opportunity to pursue structured self-learning during the regular programme of study.

The one credit Self Study Course for applicable UG & PG programme in the V and II semester respectively, for the students admitted from the academic year 2026-2027 and onwards.

1. CIA COMPONENTS FOR ONE CREDIT COURSE

CIA shall be conducted by the department concerned.

CIA I	50 (Converted to 10)	20	25
CIA II	50 (Converted to 10)		
Case Study		5	

QUESTION PAPER PATTERN

Duration : 2 Hours

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to Q6	A (Answer all)	6 x 1 = 6	MCQ	50
K2 – K4 Q7 to Q 10	B (Either or pattern)	4 x 5 = 20	Short Answers	
K2 – K5 Q11 to Q 13	C (Either or pattern)	3 x 8 = 24	Descriptive / Detailed	

2. PART III THEORY APPLICABLE COURSE**(CIA : 20 MARKS, ESE : 55 MARKS)****CIA: 20 Marks**

CIA I	55	(55+55)	20
CIA II	55	Converted to 10	
Objective Capacity Testing /Seminar		5	
Attendance		5	

ESE : 55 Marks**QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	55
K2 – K4 Q11 to 15	B (Either or pattern)	5 x 3 = 15	Short Answers	
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 6 = 30	Descriptive / Detailed	



PRINCIPAL
PRINCIPAL

Kongunadu Arts & Science College
Coimbatore - 641 029

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE – 641029**

**MODALITIES FOR THE AWARD OF APPROPRIATE EXTRA CREDIT
TO THE STUDENTS WHO PREFER TO OPT ANY COURSE OUT OF
THEIR PROGRAMME ON SELF LEARNING MODE**

PREAMBLE

The Curriculum Development Cell (CDC) meeting was convened on 16.10.2025 and recommended to motivate the students to opt any course(s) other than their core programme of study (theory papers only) through self-learning mode and extra credits can be awarded on their successful completion. However, such students availing this option shall not opt for any of the 100% CIA courses. This skill set will broaden intellectual horizons, foster holistic and integrative learning and equip diverse skill sets. This is applicable for the students to be admitted from the academic year 2026-2027 and onwards.

1. Semester Restriction:

Students may choose the courses offered only within their current semester. Courses beyond the semester in which they are enrolled shall not be permitted.

2. Course Type:

Only **theory courses** may be opted under this provision. Practical courses, Extra Departmental Courses (EDC), and courses assessed entirely through Continuous Internal Assessment (CIA) shall not be eligible.

3. Evaluation Method:

A **100% End of Semester Examination (ESE)** shall be conducted for the chosen course.

4. Marks & Scheme:

The ESE shall be conducted in accordance with the marks prescribed for the particular course in the approved scheme, along with its corresponding credit allocation.

5. **Conversion of Marks:**

The marks obtained by the student in the ESE shall be converted to a scale of 100 marks for uniformity.

6. **Award of Credits:**

The credits allotted to the course in the scheme shall be transferred to the student as **Extra Credit**, provided the student secures the prescribed pass mark in the ESE.




PRINCIPAL

PRINCIPAL
Kongunadu Arts & Science College
Coimbatore - 641 029

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE - 641029**

**THE MODALITIES FOR THE CONDUCT OF 100% CIA PRACTICAL
EXAMINATIONS (For EDC Courses)**

CONDUCT OF 100% CIA PRACTICAL EXAMINATIONS

1. The Students shall appear for **TWO** CIA practical examinations which are evaluated as 100% internal examinations.
2. The students must appear **TWO** CIA practical examinations compulsorily, since End of Semester examinations will NOT be conducted for the above said course.
3. If any of the student(s) could not appear for CIA Examinations, as per reasons mentioned in the College Calendar, re-examination shall be conducted as per the existing procedures and norms.

The CIA Practical Examination mark breakup for the Extra Departmental Courses (EDC) offered for the UG & PG Programme is given below:

S.No.	Component Distribution	Marks
1.	CIA Practical I – 60 marks converted to 30	30
2.	CIA Practical II – 60 marks converted to 30	30
3.	Continuous assessment of practical (Observation to be submitted*) (15 Experiments/Programs x 2 = 30 marks)	30
4.	Record	05
5.	Attendance	05
Total		100

* In case a student is absent for an Experiment/Program conducted on a particular day, the student will not be allowed to compensate that Experiment/Program and will be awarded zero for that particular Experiment/Program and shall be marked absent. In case any student has an attendance lack; the concerned faculty handling the course in consultation with HoD may permit the student who has an attendance lack to compensate one or two Experiment/Programs as the case may be to enable them to become eligible with mandate of 75% attendance to appear for the Continuous Internal Practical Examinations. However the compensated Experiment/Programs will not be awarded any marks whatsoever.



PRINCIPAL

PRINCIPAL
Kongunadu Arts & Science Col
Coimbatore - 641 029

UCC 1**Sub.Code:26UCC101**

Programme Code:14		B.COM CA		
Title of the paper: Core Paper 1 – Principles of Accountancy				
Batch 2026 – 2027	Hours/Week 4	Total Hours 60	Credits 4	Employability/ Entrepreneurship

Course Objectives

1. To enable the students to learn basic Principles of Accountancy.
2. To make the students skill fully to prepare and present the final accounts of sole trader.
3. To learn about various types of errors and calculation of depreciation in accounts.
4. To understand about bank reconciliation statement and accounting for professionals
5. To provide knowledge about consignment and joint ventures

Course Outcomes (CO)

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

K1 to K5	CO1	Recall the Accounting Concepts and Conventions and use Accounting rules to record business transactions in the form of Journal, Ledger, subsidiary books and Preparation of Trial Balance.
	CO2	Understand the preparation of final accounts for sole traders.
	CO3	Outline the concepts of Bills of exchange, Average due date and Account Current
	CO4	Examine the concepts of consignment and joint venture.
	CO5	Analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge.

Syllabus**Unit I Basics of Accounting****(12 Hours)**

Fundamentals of Book Keeping – Accounting - Definition – Accounting Concepts and Conventions-Accounting Terms- Double Entry System- Accounting Equation-Journal-Ledger –Subsidiary books- Trial balance- Ancient Indian Accounting Concepts (Kautilya's Arthashastra).

Unit II Final Accounts**(12 Hours)**

Final accounts of a sole trader: Trading A/c, Profit and Loss A/c and Balance Sheet-Adjustments: Closing stock -Outstanding Expenses Accrued Income- Income Received in Advance- Bad debts – Bad debts provisions- Depreciation-Adjustment entries – Errors and rectification.

Unit III Bill of Exchange and Average Due Date**(12 Hours)**

Bill of exchange-Accommodation bills –Average due date-Account current

Unit IV Consignments and Joint Venture (12 Hours)

Accounts of Consignments Meaning of Consignment – ***Distinction between a Consignment and a Sale** – Accounting Treatment In the books of Consignor and Consignee – Valuation of Unsold Consignment Stock- Goods at Cost Price and Invoice Price – Treatment of Normal Loss Only.

Accounts of Joint Venture - Meaning of Joint Venture – Characteristics of a Joint Venture– Difference between Joint Venture and Consignment – Accounting Treatments – Separate Set of Books Method Only - Accounting Standard 27.

Unit V BRS and Non-Profit Organization (12 Hours)

Bank Reconciliation statement – Accounts of Professionals and Non- profit Organization: Receipts and Payments and Income and Expenditure account and Balance sheet

Theory 20% & Problem 80%

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books

1. T.S.Reddy & Moorthy (2019), Financial Accounting, 6th Edition, Margham Publications.

Reference Books

1. Suneel K. Maheshwari, Sharad K Maheshwari, S N Maheshwari (2019), Financial Accounting For B.Com, CA, CS, & ICWA (Foundation) Courses 6th Edition, Vikas Publishing House Pvt. Ltd.,.
2. S.P.Jain & K.L.Narang (2017), Advanced Accountancy, 21st Edition, Kalyani Publishers.
3. R.L Gupta (2014), Financial Accounting, 9th Edition, S.Chand & Co Ltd.
4. Dr.M.A.Arulanandam, Dr.K.S.Raman (2013), Advanced Accountancy, 7th Edition, Himalaya Publication.
5. R.S.N.Pillai, S.Uma, Bagavathi (2013), Advanced Accountancy, Kalayan Publication.

Web Source Reference

1. <https://www.slideshare.net/slideshow/basics-of-financial-accounting/28702113>
2. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>
3. <https://cleartax.in/s/accounting-concepts-and-conventions>

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
C01	S	S	M	S	S
C02	S	S	S	M	H
C03	S	H	S	S	S
C04	S	H	S	S	S
C05	S	H	M	M	M

S – Strong**H** – High**M** – Medium**L** – Low

Content prepared by
(Based on Inputs)



Signature of the Course in-charge
(Dr.L.Beautlyna)



Signature of the HOD
(Dr.T.Kumar)

Programme Code:14		B.COM CA		
Title of the paper: Core Paper 2 – Executive Business Communication				
Batch 2026 – 2027	Hours/Week 4	Total Hours 60	Credits 3	Employability/ Entrepreneurship

Course Objectives

1. To provide information on effective business communication and techniques to respond to business queries.
2. To provide knowledge about banking correspondence
3. To give insight to the students about company secretarial correspondence

Course Outcomes (CO)

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

K1 to K5	CO1	Outline the importance of effective business communication
	CO2	Understand the intricacies of responding to business related queries
	CO3	Categorize effective correspondence with banks, insurance and agencies
	CO4	Examine effective response to company secretarial correspondence
	CO5	Analyze new innovative and effective ideas for business communication

Syllabus**Unit I Introduction to Business Communication (12 Hours)**

Business Communication: Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout Communication Principles from Vedas & Upanishads

Unit II Trade and Commercial Correspondence (12 Hours)

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters– Circular Letters.

Unit III Banking, Insurance and Agency Correspondence (12 Hours)

Banking Correspondence – Insurance Correspondence – Agency Correspondence.

Unit IV Company Secretarial Correspondence (12 Hours)

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit V Resume and Business Report**(12 Hours)**

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations – ***AI Assisted Communication Tools.**

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books

1. Rajendra Pal Korahill,(2006) "Essentials of Business Communication", Sultan Chand & Sons, New Delhi.
2. Ramesh, MS, & C.C Pattanshetti,(2003) "Business Communication", R.Chand & Co, New Delhi.

Reference Books

1. Rodriquez M V,(2003) "Effective Business Communication Concept" Vikas Publishing Company.

Web Source Reference

1. [398-Executive Business Communication-Executive Business Communication \(All Units\).pdf](#)
2. <https://resources.saylor.org/wwwresources/archived/site/textbooks/Principles%20of%20Management.pdf>
3. [Business Communication Semester I notes.pdf](#)

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	S	M
CO2	S	S	M	M	M
CO3	S	S	M	M	S
CO4	S	S	M	S	S
CO5	S	S	M	M	M

S – Strong**H – High****M – Medium****L – Low**

Content prepared by
(Based on Inputs)



Signature of the Course in-charge
(Dr.S.Janeefa Priya)



Signature of the HOD
(Dr.T.Kumar)

Programme Code:14		B.COM CA		
Title of the paper: Core Practical 1 – Computer Applications I : Accounting Package Tally				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits 1	Skill Development

Course Objectives

1. To help the students to work with accounting software.
2. To learn to feed various voucher entries.
3. To provide an opportunity for students to make connections across courses and institutional goals.

Course Outcomes (CO)

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

K3 to K5	CO1	Obtain information relating to tally.
	CO2	Gain the skills relating in creation of voucher entries.
	CO3	Prepare the final accounts, Interpreting various reports.
	CO4	Prepare BRS using tally.
	CO5	Know about Cost Center and its Category.

Syllabus**List of Practical****ACCOUNTING PACKAGE TALLY**

1. Creation of a Company and Account Heads.
2. Generating Voucher Entries and Display Day books.
3. Display Trading, Profit and Loss Account and Balance Sheet.
4. Display Trail Balance & Ratio Analysis.
5. Preparation of Bank Reconciliation Statements.
6. Display Subsidiary Books.
7. Creation of Stock Groups and Stock items.
8. Preparation of Cost Center and Cost Category.
9. Preparation of GST invoice for E-Commerce.
10. Computation of GST for Direct and Indirect Expenses.

Components of Continuous Internal Assessment for 20 Marks

1. Observation Note Book – 5 Marks
2. Attendance – 5 Marks
3. Model Practical – 10 Marks (30 Marks obtained out of one model practical exam is converted into 10 Marks)

Mark Distribution for ESE Practical Examination**Duration: 3 Hours****Total Marks: 30 Marks**

Two questions will be given for each student

1. Record Note Book – 5 Marks
2. Algorithm, Program Typing and Execution – 25 Marks

S.No	Distribution Components	Program I (Marks)	Program II (Marks)
1	Algorithm	5	5
2	Program Typing and Execution	7	8

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	S	H
CO2	S	S	S	S	H
CO3	S	S	S	H	H
CO4	S	S	S	S	S
S	S	S	S	H	S

S – Strong**H – High****M – Medium****L – Low**

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.B.Josephine Amala)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14		B.COM CA		
Title of the paper: Core Paper 3 – Financial Accounting				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 4	Employability/ Entrepreneurship

Course Objectives

1. To explore various methods of calculating and recording depreciation
2. To make them to understand about royalties and investment accounts
3. To offer an idea about single entry system of accounts
4. To promote knowledge about departmental and branch accounting
5. To inculcate knowledge about hire purchase and installment system of accounting

Course Outcomes (CO)

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

K1 to K5	CO1	Describe the concepts based on depreciation and its methods in books of accounts.
	CO2	Outline about the nature of Investment and Royal excluding Sublease.
	CO3	Identify the essential characteristics of single entry system.
	CO4	Apply the basic concepts of departmental and branch accounting.
	CO5	Familiarize the procedure relating to hire purchase and installment in books of Accounts

Syllabus

Unit I Accounting for Depreciation

(15 Hours)

Accounting for Depreciation – Depreciation Meaning- Causes - Need and significance of depreciation - Methods of providing depreciation - Straight line, Written down Value, Annuity, Sinking fund (Excluding changing of Depreciation method). Machine hour rate method - Depletion method - Reserves and Provision.

Unit II Single Entry System

(15 Hours)

Single Entry system- Meaning and Features - Statement of affairs method and Conversion method

Unit III Departmental and Branch Accounts

(15 Hours)

Departmental Accounts - Meaning – Advantages of Departmental Accounting– Methods and techniques of Departmental Accounting – Departmental Trading, Profit and loss account (excluding inter departmental transfer). Branch Accounts – Meaning – Features – Accounting in respect of Dependent Branch - Debtors System & Stock and Debtors system (excluding Foreign Branches and Independent branch).

Unit IV Hire Purchase and Installment System (15 Hours)

Hire purchase and installment systems: Hire Purchase Systems – Meaning – Definition – Terms used in hire purchase agreement – Calculation of Interest – Methods of Computation of Profit Debtors Method - Stock and Debtors Method – Hire purchase trading account - Default and Repossession Account (Simple problems only).

Unit V Royalty Accounts (15 Hours)

Royalty including Sublease- Human Resource Accounting (Theory only) and Inflation Accounting (Theory only) - ***Ancient royalty systems (Kingdom taxation)**

Theory 20% & Problem 80%

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books

1. T.S. Reddy and A.Moorthy (2021), Financial Accounting, 4th Edition, Kalyani Publishers.

Reference Books

1. Dr.Radha. V (2012), Financial Accounting, 1st Edition, KB Printers, Chennai.
2. Manikandan.S and Rakesh Shankar.R (2015), Financial Accounting, 3rd edition, SciTech Publications' (India) Pvt. Ltd Chennai.
3. Dr.M.A.Arulanandam, Dr.K.S.Raman,(2013) Advanced Accountancy, 12th Edition, Himalaya Publication.
4. Jain and Narang (2015), Advanced Accountancy, 4th Edition, Himalaya Publishing House.
5. S.N.Maheswari (2014), Advanced Accountancy, 12th Edition, Vikas Publishing House.

Web Source Reference

1. <https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf>
2. https://nios.ac.in/media/documents/Seccou224New/ch_12.pdf
3. www.accountinghub-online.com/accounting-foi-hiie-puichase

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
C01	S	S	M	S	M
C02	S	H	M	M	H
C03	S	H	S	S	M
C04	S	H	S	M	M
C05	H	H	M	M	M

S – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.L.Beautlyna)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14		B.COM CA		
Title of the paper: Core Practical 2 – Computer Applications II - Office Automation Lab				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 3	Skill Development

Course Objectives

1. Acquire hands-on training in MS-Office to meet out the requirements in an organization.
2. Write functions in MS-Excel to perform basic calculations
3. Create a presentation in MS-Power Point that is interactive and with legible contents.

Course Outcomes (CO)

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

K3 to K5	CO1	Gain the skills relating to creation and modification of documents in MS-Office.
	CO2	Prepare Resume and sending to different addresses using Mail merge.
	CO3	Know about the shortcuts and formula in MS-Excel.
	CO4	Learn the techniques of power point presentation.
	CO5	Develop knowledge about Office Tools.

Syllabus**List of Practical****MS-WORD**

1. Type a paragraph and perform the following changes like Font size, Font style, Line spacing, Page setup, Background color etc.,
2. Type a document and perform the following
 - a. Insert page number on all pages at the bottom of the page with different types of alignments.
 - b. Insert header consisting date, time and headings and footer consisting of page number.
 - c. Underline a text.
3. Send an application to five companies for a suitable job using Mail merge function.
4. Prepare the Class Timetable using Table menu.
5. Type a document and perform the following
 - a. Check the spellings and grammar
 - b. Paragraph Alignment using lists
 - c. Bullets or numbering format
 - d. Add watermark to the document

MS-EXCEL

1. With any data, draw various graphs and diagrams. Copy the Content from Sheet 1 to Sheet 2, Sheet 3 and Sheet 4.
2. Create a worksheet to use Auto fill and fill series option.
3. Create a worksheet of Mark list of your class for each semester and calculate the total, average using auto sum option for those who have passed. Create a Chart.
4. Calculate the Simple Interest and Compound Interest for the data using Mathematical Function.
5. Create a worksheet for selecting, inserting and deleting, adjusting the height and width, hiding and unhiding of rows and columns.

MS-POWERPOINT

1. Prepare a power point presentation for your department inaugural function.
2. Prepare a seminar presentation with bullet points, images and Charts.
3. Create a product advertisement presentation with your creativity.
4. Prepare a Slide Show presentation for your organization (imaginary) to be presented by the General Manager.
5. Prepare a Graphical Slide Show to present the profile of your company product regarding the Product Sale as a Sales Manager by linking your document in MS-Excel.

Components of Continuous Internal Assessment for 20 Marks

1. Observation Note Book – 5 Marks
2. Attendance – 5 Marks
3. Model Practical – 10 Marks (30 Marks obtained out of one model practical exam is converted into 10 Marks)

Mark Distribution for ESE Practical Examination**Duration: 3 Hours****Total Marks: 30 Marks**

Two questions will be given for each student

1. Record Note Book – 5 Marks
2. Algorithm, Program Typing and Execution – 25 Marks

S.No	Distribution Components	Program I (Marks)	Program II (Marks)
1	Algorithm	5	5
2	Program Typing and Execution	7	8

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	S	S	M
CO2	S	M	S	H	H
CO3	S	M	S	S	M
CO4	S	M	S	S	M
CO5	M	M	H	H	M

S – Strong**H – High****M – Medium****L – Low**

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.T.Deepika)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14		B.COM CA		
Title of the paper: Core Paper 4 – Cost Accounting				
Batch 2026 – 2027	Hours/Week 4	Total Hours 60	Credits 4	Employability/ Entrepreneurship

Course Objectives

1. To understand the concept and various components of costing
2. To assist preparation of accounts under process costing
3. To familiarize with the techniques of operating costing

Course Outcomes (CO)

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

K1 to K5	CO1	Recall various concepts of costing and costing methods
	CO2	Analyze the various elements of costing
	CO3	Explain the labour wage payment system
	CO4	Outline the cost under process costing system
	CO5	Examine about operational costing, contract costing and Reconciliation of Cost and Financial Statements.

Syllabus**Unit I Introduction to Cost Accounting (12 Hours)**

Cost Accounting – Meaning and Definition of Cost, Costing and Cost Accounting – Objectives of Cost Accounting – Implementation of the costing system – Essentials of Good Cost Accounting system – Classification of Costs – Methods of Costing – Techniques or Types of costing - Scope – Concept and Classification – Costing an aid to Management – Elements of Cost – Proforma of Cost Sheet - Preparation of Cost Sheet and Tender.

Unit II Material Control (12 Hours)

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – Issue of Material (FIFO, LIFO, Weighted Average Method) - ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials–Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue - Cost Control in Ancient Indian Guilds (Shreni System)

Unit III Labour Costing and Overheads (12 Hours)

Labour: System of wage payment – Idle time – Control over idle time– Labour turnover – Measurement of Labour Turnover - Overhead – *Classification of overhead – allocation and absorption of overhead.

Unit IV Process Costing**(12 Hours)**

Process costing – Features of process costing – Difference between Process costing and job costing – Preparation of Process Accounts with process losses, Wastage, Scrap, Normal process loss – Abnormal loss, Abnormal gain.

Unit V Operating and Contract Costing**(12 Hours)**

Operating Costing – Contract costing – Meaning, Need and ***Objectives of Reconciliation** - Reconciliation of Cost and Financial accounts.

Theory 20% & Problem 80%

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books

1. S.P. Jain & K.L.Narang (2018), Cost Accounting, 8th Edition 2007, Kalyani Publishers.
2. T.S Reddy, Y.Hariprasad Reddy (2017), Cost Accounting, 4th Revised Edition, Margham Publications.

Reference Books

1. S.P.Iyengar (2014), Cost Accounting, 10st revised edition, Sultan Chand & Sons.
2. M.L. Agarwal & Dr.K.L.Gupta (2018), Cost Accounting, Sathitya Bhawan.
3. A.Murthy S.Gurusamy (2016), Cost Accounting, Vijay Nicole Imprints Pvt Ltd.
4. Dr. T.Ramasamy (2008), Cost Accounting, Gold Books Publishing House, Srivilliputhur.
5. S.N Maheswari (2005), Fundamentals of Cost Accounting, 4th Edition, Sultan Chand & Sons.

Web Source Reference

1. <https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf>
2. https://nios.ac.in/media/documents/Seccoui224New/ch_12.pdf
3. www.accountinghub-online.com/accounting-foi-hiie-purchase

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	S	M
CO2	H	S	M	M	H
CO3	S	S	S	H	M
CO4	S	S	S	M	M
CO5	H	S	M	M	M

S – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Mrs.M.Bama)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14		B.COM CA		
Title of the paper: Core Paper 5 – Database Management System				
Batch 2026 – 2027	Hours/Week 4	Total Hours 60	Credits 3	Skill Development

Course Objectives

1. To introduce fundamental concepts of database systems and their applications in business.
2. To develop understanding of data models, database design, and normalization.
3. To provide knowledge of SQL for data manipulation and retrieval.
4. To familiarize students with Big data and Data Warehouse
5. To enable students to apply DBMS concepts in real-world business scenarios.

Course Outcomes (CO)

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

K1 to K5	CO1	Understand the basic concepts and architecture of database systems.
	CO2	Design simple databases using appropriate data models.
	CO3	Apply SQL queries for data creation, manipulation, and retrieval
	CO4	Analyze database design using normalization techniques.
	CO5	Understand Big data and Data Warehouse

Syllabus**Unit I Introduction to Database System****(12 Hours)**

Database system applications - Purpose of database systems - View of data – Data Models - Data abstraction and data independence - Database languages – DDL – DML - Database users and administrators - Database system Architecture – History of Database System.

Unit II ER Model**(12 Hours)**

The Entity-Relationship Model – Attributes – Mapping Cardinalities (Relationships) – Primary Key – E-R Diagram – Symbols in E-R Diagram – Issues in E-R Model.

Unit III Relational Model and Normalization**(12 Hours)**

Structure of Relational Model – Database Scheme – Keys – Relational Algebra – Basic Operations- Normalization – Functional Dependencies – First, Second, Third Normal forms - Fourth, Fifth Normal forms.

Unit IV SQL Fundamental**(12 Hours)**

Overview of SQL Query Language – SQL Data Definition – Basic Operations – Set Operations – Null Value – Aggregate Functions – Nested Sub-queries – Modification of Database.

Unit V Big Data and Data Warehouse**(12 Hours)**

Big Data – Big Data Storage System – Distributed file system – ***Sharding** – Key-Value Storage System – Parallel and Distributed Database – Streaming data – Application of Streaming Data – Querying Streaming Data – Graph Database – Data warehousing – Components of a Data warehouse.

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books

1. Abraham Silberschatz, Henry F.Korth, S.Sudarshan,(2021) “Database System Concepts” Seventh Edition”(Reprint), McGraw Hill Education India Pvt Limited, Chennai.

Reference Books

1. Bipin C.Desai (2011), An Introduction to Database Systems, Galgotia Publications Pvt Ltd.
2. C.J. Dates (2010), An Introduction to Database Systems, Pearson Publication.
3. Alexis Leon, Mathews Leon (2009), Essentials of Database Management Systems.
4. R.Paneerselvam (2018), Database Management System, PHI Learning Pvt Ltd, Newdelhi.
5. Raghu Ramakrishnan, Johannes Gehrke (2003), Database Management System, TataMcGraw Hill.

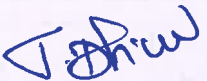
Web Source Reference

1. <https://www.geeksforgeeks.org/dbms/dbms-architecture-2-level-3level/>
2. <https://www.slideshare.net/slideshow/database-system-concepts-and-architecture-autosavedpptx/259958415>
3. <https://eecs.csuohio.edu/~sschung/cis430/Elmasri 6e Ch02 Updated.pdf>

MAPPING

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	M	S	H
CO2	H	M	M	H	H
CO3	S	M	S	H	H
CO4	S	M	S	H	S
CO5	H	M	M	H	S

S – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.T.Deepika)	 Signature of the HOD (Dr.T.Kumar)
---	--

Programme Code:14		B.COM CA		
Title of the paper: Allied Paper 3 – Computer Applications III – SQL with Oracle Lab				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 5	Skill Development

Course Objectives

1. To understand the structured query language to communicate with the database.
2. To know the Creation of database using SQL
3. To familiarize with the Connectivity of SQL with Database.
4. To understand about generation of Quieres.

Course Outcomes (CO)

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

K3 to K5	CO1	Familiarize with the structured query language.
	CO2	Understand about table creation in DBMS
	CO3	Analyze the set off and carry forward of losses provisions
	CO4	Learn about assessment of individuals
	CO5	Apply procedures learnt about assessment procedures.

Syllabus
List of Practical

SQL WITH ORACLE LAB

1. Work out the **Comparison Operators** and view the result using employee table.
2. Work out the **Logical Operators** and view the result using employee table.
3. Work out the **Sorting Order** for the employee table.
4. **STUDENT RECORD**

Create a table "Student" with the fields - sl.no, roll no., marks of 5 Subjects - Core and Allied paper

- a. Insert 15 records into the table.
- b. Display the structure of the table.
- c. Display all the fields from the "Student" table.
- d. Display Name and Marks in three subjects.
- e. Insert "Total" and "Average" fields into the Student table.
- f. Find the Total and Average marks of each student.
- g. Insert values into the "Total" and "Average" fields by using arithmetic operators.
- h. Find the total number of records in the table
- i. Find the Minimum marks in each subject.
- j. Display the records of student who scored above 80 in all subjects.

- k. Display Student name scoring above 80 marks in any one of the subjects and whose age is 18.
- l. Display the records of student marks in soring order.
- m. Display students scoring above 80 marks in any one of the subjects.

5. **COURSE TABLE**

Create a Course table with the fields Sl.No., Name, Course, Duration, Marks, Percentage, and Residence.

- a. Insert into "Course" table 10 records.
- b. Display the structure of the table.
- c. Select the name of the students whose Course is B.Com (CA).
- d. Display all the details of the student whose cost exceeds 15,000.
- e. Display the student's details who resides at Coimbatore and Ooty.
- f. Display the details of the student who undergo MBA courses.
- g. Display whose name starts with character '-C'.
- h. Count and Display the number of students whose course is MCA.

6. **EMPLOYEE RECORD**

Create a table "Employee" with fields Name, Department, Basic Pay, Designation, Date of Joining, Date of Retirement, Address, and City.

- a. Insert 10 records.
- b. Display all the records.
- c. Select the records of employees getting basic pay more than 5000.
- d. Display the records of employees who are situated in "Coimbatore".
- e. Get the Name, Department and Date of Joining of employees whose basic pay is notequal to 3000.
- f. Calculate the total of basic pay.
- g. Get the records of employees who are situated in "Chennai" and whose basic pay is more than 5000.
- h. Calculate average basic pay.
- i. Select the number of persons having distinct salary.
- j. Display the number of records of employees who are in Accounts Department and have joined in 2015.
- k. Display Name, Department, and Date of Joining of employees of a particular department sort by name in ascending order.
- l. Display the Name, Date of Joining of Employees and basic pay who joined from 2010 to 2018.
- m. Display the records of employees who are in "Accounts" or "Sales" or "Production" departments using "in" clause.
- n. Get the details of employees in Production departments and who have joined in 2017.

7. ROUTE CHART

Create a table Route chart having the fields Route id number, route no, origin, destination, fare, distance, capacity and code

- a. Enter 10 records.
- b. Select a particular where origin is Coimbatore.
- c. Select all vehicles with capacity > 10.
- d. Rename the table route chart1 to route chart2.
- e. Delete a particular record where origin is "Madurai" and destination is "Ooty".
- f. Change the destination for a particular record.
- g. Display only those records that originate in "Coimbatore" and terminate in "Chennai".
- h. Update the table to set the distance between "Coimbatore" and "Chennai" to be 450.
- i. Display only those rows whose origin begins with 'C'.

8. STOCK RECORD

Create two tables - orderlist1 and orderlist2 with fields part no, supplier, part name, quantity and city

- a) Enter 10 records in each table.
- b) Select the part field in both tables using "Union" without eliminating duplicate and with duplicate.
- c) Select all the parts from table2 which are not present in table1.
- d) Select the common part name from the two tables.
- e) Update table1 by setting the quantity to 500 where pno and city are 5 and Chennai respectively.
- f) Delete the record of a supplier "Menaka and Co" since he has discontinued his business.

9. Work out the **Count and Number Group Functions**.

10. Work out the **Date and Character Functions**.

Components of Continuous Internal Assessment for 40 Marks

1. Observation Note Book – 10 Marks
2. Attendance – 5 Marks
3. Model Practical – 25 Marks (60 Marks obtained out of one model practical exam is converted into 25 Marks)

Mark Distribution for ESE Practical Examination**Duration: 3 Hours****Total Marks: 60 Marks**

Two questions will be given for each student

1. Record Note Book – 10 Marks
2. Algorithm, Program Typing and Execution – 50 Marks

S.No	Distribution Components	Program I (Marks)	Program II (Marks)
1	Algorithm	5	5
2	Program Typing and Execution	20	20

MAPPING

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	S	S	M
CO2	H	M	H	H	S
CO3	H	M	H	S	M
CO4	H	M	H	H	S
CO5	H	M	S	H	H

S – Strong**H – High****M – Medium****L – Low**

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.T.Deepika)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14		B.COM CA		
Title of the paper: Core Paper 6 – Corporate Accounting				
Batch 2026 – 2027	Hours/Week 4	Total Hours 60	Credits 4	Employability/ Entrepreneurship

Course Objectives

1. To prepare financial statements of special types of business viz. Banks, Insurance Companies.
2. To understand the accounting treatment of special transactions of the above business.
3. To familiarize with the accounting treatment of shares and debentures.

Course Outcomes (CO)

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

K1 to K5	CO1	Recollect the basic concepts and terms of Corporate Accounting.
	CO2	Understand the procedures, conventions and rules of accounting pertaining to issue of shares and prepare ledger accounts.
	CO3	Apply the procedures and prospects for redemption of different types of shares and debentures.
	CO4	Analyze the final accounts of a company after redemption of shares.
	CO5	Evaluate the banking company accounts

Syllabus**Unit I Issue of Shares****(12 Hours)**

Shares – Introduction - Issue of Shares - Equity Shares - Preference Shares – Issue at Par, Premium and Discount - Over Subscription - Pro-rata Allotment - Forfeiture and Reissue of Shares.

Unit II Redemption & Issue of Shares and debentures**(12 Hours)**

Redemption of Preference Shares – Bonus issue – Rights issue – Debentures – Introduction - Issue of Debentures – Own Debentures - Redemption of Debentures - Par and Premium - Sources of Redemption – Sinking Fund Method and Insurance Policy Method - Capital Redemption Reserve.

Unit III Final Accounts of Companies**(12 Hours)**

Company Final Accounts – Profit and Loss Account – Balance Sheet - Calculation of Managerial Remuneration

Unit IV Valuation of Goodwill & Shares**(12 Hours)**

Goodwill – ***Factors affecting goodwill** – Need for Goodwill Valuation - Valuation of Goodwill – Average Profit Method - Super Profit Method – Capitalization Method. Valuation of Shares - Net Asset Method – Yield Method – Fair Value Method

Unit V Accounts of Banking Companies**(12 Hours)**

Bank Accounts (New Format) – Profit and Loss Account – Balance Sheet.

Theory 20% & Problem 80%*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.****Text Books**

1. T. S. Reddy & A. Murthy (2017), Corporate Accounting, 6th revised Edition, Margham Publications.
2. Tulsan P C & Tulsan Bharat (2017), Corporate Accounting, 2nd revised Edition, S Chand Publications.

Reference Books

1. S N Maheshwari, S K Maheshwari (2016), Corporate Accounting, 5th Edition, Vikas Publishing House.
2. Dr. M. Selvakumar, Dr. M. Anbalagan (2016), Corporate Accounting, Charulatha Publications.
3. M.C Shukla, T.S Grewal, S.C. Gupta (2014), Advanced Accounts, S.Chand publications.
4. R.L. Gupta, M.Radhaswamy (2012), Advanced Accountancy, Sultan Chand & Sons.
5. A.Mukharjee, M.Hanif (2016), Corporate Accounting, Tata McGraw Hills.

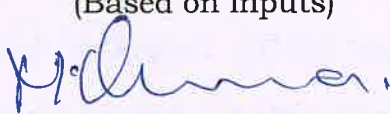
Web Source Reference

1. <https://www.bdu.ac.in/cde/SLM/B.Com.%20Bank%20Management/Corporate%20Accounting/Corporate%20Accounting%20Study%20Materials.pdf>
2. https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10_160824.pdf
3. <https://www.icsi.edu/media/webmodules/Academics/CAFM1001202455454.pdf>

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
C01	H	S	M	S	M
C02	H	S	M	M	H
C03	S	S	H	M	M
C04	S	S	H	M	S
C05	H	S	S	M	M

S – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Mrs.M.Bama)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14		B.COM CA		
Title of the paper: Core Paper 7 – Object Oriented Programming with C++				
Batch 2026 – 2027	Hours/Week 4	Total Hours 60	Credits 3	Skill Development

Course Objectives

1. To familiarize with the practical knowledge of object-oriented programming.
2. To learn about classes and Objects in C++.
3. To acquire the knowledge of operators and functions in C++.

Course Outcomes (CO)

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

K1 to K5	CO1	Solve the problem based upon different data structure and to know about the C++ programs.
	CO2	Choose an appropriate data structure for a particular problem.
	CO3	Gain knowledge of opening and closing a file.
	CO4	Implement various concepts relating to the C++ language.
	CO5	Analyze the input and output operations.

Syllabus**Unit I Introduction to OOPS****(12 Hours)**

Principles of Object - Oriented Programming – A look at Procedure and Object-Oriented Paradigm – Basic concepts of Object-Oriented Programming – Benefits of OOPS – Object Oriented Languages – Applications of OOP – Beginning with C++ - Applications of C++ - C++ Statements – Structure of C++ Program.

Unit II Control Structures, Data types and Functions**(12 Hours)**

Tokens, Expressions and Control Structures – Tokens – Keywords – Identifiers – Basic and User-Defined data types – Operators in C++ – Operator Precedence – Control Structures. Functions in C++ - The Main Function – Function Prototyping – Call by Reference – Return by Reference – Inline Functions – Function Overloading.

Unit III Classes and Objects**(12 Hours)**

Classes and Objects – Introduction – Specifying a Class – Defining Member Function – Nesting of Member Functions – Private Member Functions – Arrays within a Class – Static Data Members – Static Member Functions – Array of Objects – Objects as Function Arguments – Friendly Functions – Pointers to Members – Constructors and Destructors – Constructors – Parameterized Constructors – Copy Constructors – Dynamic Constructors– Destructors.

Unit IV Operator Overloading and Inheritance**(12 Hours)**

Operator Overloading Introduction – Defining Operator Overloading – Overloading Unary and Binary Operators - Manipulation of String using Operators – Rules for Overloading Operators. Inheritance – Extending classes – Defining Derived Classes – Single, Multilevel, Multiple, Hierarchical and Hybrid Inheritance – Virtual Base Classes – Abstract Classes.

Unit V Polymorphism and Working with Files**(12 Hours)**

Pointers, Virtual Functions and Polymorphism – Pointer – Declaring and Initializing Pointer - Pointers to Objects – Pointers to Derived Classes – Virtual Functions – Working with Files – Classes for File Stream Operations – ***Opening and Closing a File** – File Pointers and their Manipulations – Sequential I/O Operations.

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books

1. Object Oriented Programming with C++, E. Balagurusamy (2024), 8th Edition , Tata Mc Graw Hill.
2. C++ Programming Language, Bjarne Stroustrup(2013), 4th Edition, Pearson.

Reference Books

1. Programming with C++, D.Ravichandran, 1st Edition, Tata Mc Graw Hill.
2. Mastering C++, K.R.Venugopal, Rajkumar buyya , Tata Mc.Graw Hill.
3. OOP with C++, Rajesh K.Shukla, Wiley India Pvt.Ltd.
4. OOP with C++, David Pearson, Continuum Pvt. Ltd.
5. Object Oriented Programming with C++, M.P Bhare, S.A, Patekar, Pearson Education

Web Source Reference

1. www.cet.edu.in/noticefiles/285_OOPS%20lecture%20notes%20Complete.pdf
2. https://www.w3schools.com/cpp/cpp_intro.asp
3. www.lpude.in/SLMs/Master%20of%20Computer%20Applications/Sem_1/DECAP444_OBJECT_ORIENTED_PROGRAMMING_USING_C_PLUS_PLUS.pdf

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	M	H	S	M
CO2	H	M	S	H	M
CO3	S	M	S	H	M
CO4	S	M	H	H	M
CO5	H	M	H	H	M

S – Strong**H – High****M – Medium****L – Low**

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.T.Deepika)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14		B.COM CA		
Title of the paper: Allied Paper 4 – Computer Applications IV – C++ Programming Lab				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 5	Skill Development

Course Objectives

1. To gain a better understanding of object-oriented design and program implementation by using object-oriented language features.
2. To learn about Construction of data structures.
3. To develop programs for real world Problems.
4. To understand the use of programming techniques.
5. To understand the knowledge on commerce object-oriented programming.

Course Outcomes (CO)

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

K3 to K5	CO1	Remember a new object based on programs.
	CO2	Understand the calculations of different functions.
	CO3	Apply the skills to manage the coding.
	CO4	Analyse the constructing of classes and objects.
	CO5	Evaluate the working with accounting terms using C++.

Syllabus**List of Practical****C++ PROGRAMMING LAB**

1. Write a program to convert numbers into words.
2. Write a program to find whether a given number is odd or even.
3. Write a program to find the divisibility of number.
4. Write a program to compute Fibonacci series.
5. Write a program to swap two numbers.
6. Write a program to compute the number of days elapsed.
7. Write a program for temperature conversion.
8. Write a program to calculate simple and compound interest.
9. Write a program to calculate depreciation.
10. Write a program to calculate break-even point and PV ratio.
11. Write a program to calculate quick ratio.
12. Write a program to compare and calculate two numbers.

Components of Continuous Internal Assessment for 40 Marks

1. Observation Note Book – 10 Marks
2. Attendance – 5 Marks
3. Model Practical – 25 Marks (60 Marks obtained out of one model practical exam is converted into 25 Marks)

Mark Distribution for ESE Practical Examination**Duration: 3 Hours****Total Marks: 60 Marks**

Two questions will be given for each student

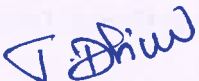
1. Record Note Book – 10 Marks
2. Algorithm, Program Typing and Execution – 50 Marks

S.No	Distribution Components	Program I (Marks)	Program II (Marks)
1	Algorithm	5	5
2	Program Typing and Execution	20	20

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	M	S	S	M
CO2	H	M	H	H	M
CO3	H	M	H	S	M
CO4	M	M	H	H	M
CO5	M	M	S	H	H

S – Strong**H – High****M – Medium****L – Low**

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.T.Deepika)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14		B.COM CA		
Title of the paper: Core Paper 8 – Income Tax Law and Practice				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 4	Employability/ Entrepreneurship

Course Objectives

1. To understand the various concepts of income tax and related terminologies.
2. To familiarize with calculation if income under different heads
3. To understand the process of set off and carry forward of losses while computing total income

Course Outcomes (CO)

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

K1 to K5	CO1	Outline the various terminologies related to income tax
	CO2	Understand the method of calculating and levying tax
	CO3	Apply the various tax laws and available provisions in tax computations
	CO4	Evaluate the set off and carry forward of losses while calculating personal income
	CO5	Analyze self-assessment of income and tax computation

Syllabus**Unit I Introduction to Income Tax****(18 Hours)**

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status –Exempted Income - ***Ancient tax system from Arthashastra.**

Unit II Income from Salaries and House Property**(18 Hours)**

Heads of Income: Income from Salaries – Income from House Property. Income under the head Salaries – Computation of Taxable Salary Income - Income from House Property – Computation of Taxable Income from House property

Unit III Profit From Business or Profession & Capital Gains**(18 Hours)**

Profit and Gains of Business or Profession – Capital Gains

Unit IV Income from Other Source**(18 Hours)**

Income from Other Sources – Deductions from Gross Total Income.

Unit V Set off and Carry Forward of Losses**(18 Hours)**

Set off and Carry forward of losses – Aggregation of Income - Computation of Tax liability – Assessment of Individuals.

Theory 20% & Problem 80%

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books (Recent Edition)

1. Dr.N.Hariharan , Income Tax Law and Practice, Recent Edition, Vijay Nicole Imprints Pvt Limited.
2. V.P.Gaur and D.B.Narang (Recent Edition), Income Tax Law and Practice, Kalyani Publishers.

Reference Books (Recent Edition)

1. Dr. Mehrotra.H.C. Income Tax Law and Practice.
2. M.Jeevarathinam & C.Vijay Vijayvishnu Kumar, Income Tax Law and Practice.
3. Bhagawat Prasad Income Tax Law and Practice, Wishwa Prakashan Publishers.
4. B.B. Lal & N.Vashisht, Income Tax Law and Practice I K International PublishingHouse.
5. T.S.Reddy and Y.Hariprasad Reddy, Business Taxation, 10th Revised Edition, Margham Publications

Web Source Reference

1. <https://www.edelweisslife.in/income-tax>
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-April-2021.pdf>
3. <https://www.gacrkl.ac.in/studymaterial/gacr-ug-com-c6.pdf>

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	S	H
CO2	H	S	M	H	H
CO3	H	S	M	H	H
CO4	S	S	M	H	H
CO5	H	S	M	H	H

S – Strong

H – High

M – Medium

L – Low

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.C.Brindha)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14		B.COM CA		
Title of the paper: Core Paper 9 – Management Accounting				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 4	Employability/ Entrepreneurship

Course Objectives

1. To understand the various components of management accounting and related terms.
2. To understand analysis using ratio, working capital management and marginal costing
3. To familiarize with budget preparation and budgetary control tools

Course Outcomes (CO)

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

K1 to K5	CO1	Outline the various concepts of management accounting
	CO2	Analyze financial statements using ratio analysis
	CO3	Evaluate the working capital management of companies
	CO4	Compare various alternatives using marginal costing and decision making
	CO5	Analyze new budget and budgetary control for organizations

Syllabus**Unit I Introduction to Management Accounting (18 Hours)**

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting.

Unit II Ratio Analysis (18 Hours)

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet

Unit III Working Capital, Fund Flow and Cash Flow Statements (18 Hours)

Working Capital –Working capital requirements and its computation– Fund Flow Analysis and Cash Flow Analysis.

Unit IV Marginal Costing (18 Hours)

Marginal costing and Break-Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

Unit V Budgeting and Budgetary control (18 Hours)

Budgeting and Budgetary control – Definition – ***Importance**, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, Production Budget and flexible budget.

Theory 20% & Problem 80%

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books

1. Sharma and Shashi K.Gupta (2016), Management Accounting, 12th Revised Edition, Kalyani Publishers.

Reference Books

1. S.N. Maheswari (2014), Principles of Management Accounting, 17th Edition, Sultan Chand.
2. R.S.N Pillai & Bagavathi (2006), Management Accounting, 4th Edition, S.Chand & Co Ltd.
3. Dr.C.Eugene Franco (2016), Management Accounting, Charulatha Publications, Chennai.
4. Khan,M.Y, Jain.S.P (2014), Management Accounting – Text, Problems & Cases, Tata McGraw Hill, New Delhi.
5. S.P. Jain & K.L. Narang (2014), Cost and Management Accounting, Tata Mc Graw Hill, NewDelhi

Web Source Reference

1. https://icmai.in/upload/Students/Syllabus2022/Inter Stdy Mtrl/P12_1_60824.pdf
2. <https://www.scribd.com/document/691320255/notes-Management-Accounting>
3. <https://share.google/B3SULCtSSvhJTJWPr>

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	S	H
CO2	H	S	H	H	H
CO3	H	S	H	H	M
CO4	S	S	S	M	M
CO5	H	S	M	H	H

S – Strong

H – High

M – Medium

L – Low

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.C.Brindha)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14		B.COM CA		
Title of the paper: Core Paper 10 – Banking Theory Law and Practice				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 4	Employability/ Entrepreneurship

Course Objectives

1. To provide knowledge about the working of banking industry
2. To understand the basic understanding of loan disbursement policies of banks
3. To provide insights about various documents used in banking services.

Course Outcomes (CO)

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

K1 to K5	CO1	Remember the various terms and concepts used in banking industry
	CO2	Understand the various process and activities of accounts in banks
	CO3	Outline various features of cheques for easy and simple banking
	CO4	Examine the various loans and advance related process in banks
	CO5	Classify various kind of documents involved in banking services

Syllabus**Unit I - Introduction to Banking****(15 Hours)**

Origin of banks-Definition of banking- Classification of banks - Banking System: Unit Banking – Branch Banking Universal Banking & Banking Markets – Functions of Modern commercial Banks -Balance Sheet of commercial Banks – Credit Creation by commercial Banks.

Unit II - Central Bank, SBI and RRB**(15 Hours)**

Central Bank – Functions – Credit Control Measures – Quantitative and Selective Credit control measures – Role of RBI in regulating and controlling banks. State Bank of India – Its special place in the banking scene – Commercial banks and rural financing – Regional Rural Banks -Place of Co-operative banks in the Indian Banking scenario

Unit III - Bank Customer Relationship**(15 Hours)**

Definition of banker and customer –Relationships between banker and customer –special feature of RBI, Banking regulation Act 1949. Secrecy of customer Account. Opening of account – special types of customer –types of deposit – Bank Passbook – collecting banker – paying banker – banker lien.

Unit IV - Cheque**(15 Hours)**

Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheque. Duties of holder & holder in due course.

Unit V - Loans and Advances**(15 Hours)**

Loan and advances by commercial bank lending policies of commercial bank – Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage. Position of surety – ***Letter of credit** – Bills and supply bill. Purchase and discounting bill Traveling cheque, credit card.

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books

1. K.P.M. Sundaram & P.N.Varshney (2017), Banking Theory Law and Practice, 13th Edition, Sultan Chand & Sons.
2. E.Gordon and Dr.K.Natarajan (2015), Banking Theory Law and Practice, 24th Edition, Himalaya Publishing house.

Reference Books

1. Shekhar (2015), Banking Theory Law and Practice, 18th Edition, Vikas Publishing House.
2. Dr. S. Gurusamy (2012), Banking Theory Law & Practice, Vijay Nicole Pvt Ltd, Chennai.
3. Maheshwari. S.N. (2015), Banking Law and Practice, 13th Revised and Enlarged Edition, Kalyani Publications.
4. Dr.K.M Battacharya and O.P. Agarwal (2010), Basics of Banking and Finance, Himalaya Publishing House

Web Source Reference

1. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>
2. <https://dde.pondiuni.edu.in/files/StudyMaterials/UG/BCom/2year/BCOM2004BankingTheoryLaw&PracticeWM.pd>
3. <https://www.slideshare.net/slideshow/banking-theory-law-and-practice-250796817/250796817>

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
C01	S	S	S	S	S
C02	H	S	H	H	S
C03	H	S	H	S	S
C04	S	S	S	S	S
C05	H	S	S	H	H

S – Strong**H** – High**M** – Medium**L** – Low

Content prepared by
(Based on Inputs)



Signature of the Course in-charge
(Dr. T. Kumar)



Signature of the HOD
(Dr. T. Kumar)

Programme Code:14		B.COM CA		
Title of the paper: Practice Workshop on Banking Operations				
Batch	Hours/Week	Total Hours	Credits	Skill Development
2026 – 2027	1	15	1	

Course Objectives

1. To provide practical knowledge of day-to-day banking operations.
2. To develop skills in accurately filling various banking forms and documents.
3. To impart knowledge on KYC norms, compliance requirements, and documentation standards.
4. To enhance understanding of loan processing and credit-related documentation.
5. To introduce students to digital banking platforms and electronic transactions.

Course Outcomes (CO)

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

K3 to K5	CO1	Perform basic banking operations such as account opening, deposits, and withdrawals efficiently.
	CO2	Accurately fill and process various banking forms including cheques, DDs, and fund transfer forms.
	CO3	Apply KYC norms and verify customer documents as per banking guidelines.
	CO4	Demonstrate understanding of loan application procedures and related documentation.
	CO5	Exhibit practical skills required for entry-level positions in banks and financial institutions.

Syllabus**List of Practical**

1. Account Opening Procedures (Savings, Current, FD, RD)
2. KYC Documentation & Verification Process
3. Deposit and Withdrawal Slip Filling Practice
4. Cheque Handling & Clearing Procedures
5. Demand Draft (DD) / Pay Order Form Filling
6. NEFT, RTGS & IMPS Transaction Forms
7. Passbook & Statement Handling
8. Loan Application Form Filling (Personal, Housing, Vehicle)
9. EMI Calculation & Repayment Schedule Preparation
10. Internet Banking Registration Process

11. Credit Card Application & Billing Understanding

12. PAN, Aadhaar Linking Procedures

Components of Mark Distribution for Viva-Voce Examination:

Distribution Components	Marks
Record Note Book	10
Viva-Voce	10
Attendance	5
Total	25

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	S	M
CO2	H	H	H	H	S
CO3	H	H	S	S	M
CO4	S	S	H	S	S
CO5	H	S	S	H	H

S – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.T.Kumar)	 Signature of the HOD (Dr.T.Kumar)
---	---

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE – 641029**

**MODALITIES FOR THE CONDUCT OF 100% CIA FOR THE ONE
CREDIT SELF- STUDY COURSE AND THE MARK DISTRIBUTION
PATTERN FOR THE PART III THEORY PAPER OF APPLICABLE
COURSE**

PREAMBLE

The Curriculum Development Cell (CDC) meeting was convened on 16.10.2025 and recommended to have one credit Self Study Course for applicable programmes in both UG & PG programme in the V and II semester respectively for the students to be admitted from the academic year 2026-2027 and onwards.

In order to foster independent learning, enhance academic flexibility, and encourage students to explore knowledge, the institution introduces the One Credit Self Study Course. This initiative is designed to provide students with an opportunity to pursue structured self-learning during the regular programme of study.

The one credit Self Study Course for applicable UG & PG programme in the V and II semester respectively, for the students admitted from the academic year 2026-2027 and onwards.

1. CIA COMPONENTS FOR ONE CREDIT COURSE

CIA shall be conducted by the department concerned.

CIA I	50 (Converted to 10)	20	25
CIA II	50 (Converted to 10)		
Case Study		5	

UCC 42

QUESTION PAPER PATTERN

Duration : 2 Hours

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to Q6	A (Answer all)	6 x 1 = 6	MCQ	50
K2 – K4 Q7 to Q 10	B (Either or pattern)	4 x 5 = 20	Short Answers	
K2 – K5 Q11 to Q 13	C (Either or pattern)	3 x 8 = 24	Descriptive / Detailed	

2. PART III THEORY APPLICABLE COURSE

(CIA : 20 MARKS, ESE : 55 MARKS)

CIA: 20 Marks

CIA I	55	(55+55)	20
CIA II	55	Converted to 10	
Objective Capacity Testing /Seminar		5	
Attendance		5	

ESE : 55 Marks

QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	55
K2 – K4 Q11 to 15	B (Either or pattern)	5 x 3 = 15	Short Answers	
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 6 = 30	Descriptive / Detailed	



PRINCIPAL
PRINCIPAL
 Kongunadu Arts & Science College
 Coimbatore - 641 029

Programme Code:14		B.COM CA		
Title of the paper: Core Practical 3 – Computer Applications V: Python Programming				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 3	Skill Development

Course Objectives

1. Introduce students to the fundamentals of Python programming.
2. Develop problem-solving skills using basic programming constructs.
3. Enable students to handle business data through Python programs.
4. Familiarize students with functions, file handling, and simple data analysis.
5. Provide practical exposure to real-world applications relevant to commerce.

Course Outcomes (CO)

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

K3 to K5	CO1	Understand and apply basic concepts of Python programming.
	CO2	Develop simple programs using control structures and functions.
	CO3	Work with data structures like lists, tuples, and dictionaries.
	CO4	Perform file handling operations for business data processing.
	CO5	Create basic applications for accounting, reporting, and data analysis.

Syllabus List of Practical

PYTHON PROHRAMMING

1. Program to perform **basic arithmetic operations**.
2. Program to check **even or odd number**.
3. Program to calculate **simple interest**.
4. Program to print **multiplication table** using control structures.
5. Program to generate **Fibonacci series** using control structures.
6. Program to **reverse a string** using String function.
7. Program to check **palindrome string** using String function.
8. Program to count **vowels and consonants** using String function.
9. Program to create and display a **list of items** using lists
10. Program to create and access a **tuple**.
11. Program to create a **dictionary of student details**.
12. Program to define and call a **function**.

13. Program to **count number of words in a file**.
14. Program to prepare a **student mark sheet with grade**.
15. Program to calculate **employee salary (DA, HRA, PF)**.

Components of Continuous Internal Assessment for 40 Marks

1. Observation Note Book – 10 Marks
2. Attendance – 5 Marks
3. Model Practical – 25 Marks (60 Marks obtained out of one model practical exam is converted into 25 Marks)

Mark Distribution for ESE Practical Examination

Duration: 3 Hours .

Total Marks: 60 Marks

Two questions will be given for each student

1. Record Note Book – 10 Marks
2. Algorithm, Program Typing and Execution – 50 Marks

S.No	Distribution Components	Program I (Marks)	Program II (Marks)
1	Algorithm	5	5
2	Program Typing and Execution	20	20

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	S	S	M
CO2	H	M	H	H	S
CO3	H	M	H	S	M
CO4	H	M	H	H	S
CO5	H	M	S	H	H

S – Strong

H – High

M – Medium

L – Low

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.B.Josephine Amala)	 Signature of the HOD (Dr.T.Kumar)
---	--

Programme Code:14		B.COM CA		
Title of the paper: Core Paper 11 – Principles of Marketing				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 4	Employability/ Entrepreneurship

Course Objectives

1. To conceptualize an idea about marketing and related terms.
2. To provide insight about various forms and types of marketing and marketing Channels.
3. To understand various concepts relating to consumer behavior.
4. To introduce the components of marketing mix
5. To understand the importance of retailing in today's context, emerging marketing trends and regulatory mechanisms

Course Outcomes (CO)

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

K1 to K5	CO1	Define the various concepts and terms related to marketing
	CO2	Explain about various marketing functions
	CO3	Understand terms of consumer behaviour and examined about different Concepts related to consumers.
	CO4	Identify the marketing mix
	CO5	Understand different provisions related to trends in emerging markets.

Syllabus**Unit I Introduction to Marketing****(18 Hours)**

Marketing –Definition of market and marketing-Importance of marketing- Classification of Markets -Modern Marketing Concept - Global Marketing - Marketing Ethics –Marketing and Government: Bureau of Indian Standards - Agmark.

Unit II Marketing Functions and Market Information**(18 Hours)**

Marketing functions – Buying – Selling – Transportation – Storage – Financing – Risk Bearing – Standardization – Market Information

Unit III Market Segmentation and Consumer Behaviour**(18 Hours)**

Market segmentation - Concept – Benefits - Consumer Behaviour – meaning – Need for studying consumer behavior - Factors influencing Consumer behaviour - Customer Relations Marketing - Buying motives

Unit IV Marketing Mix and Channels of Distribution (18 Hours)

Marketing Mix – Product mix–Meaning of Product–Product life cycle – Branding - labelling - Price Mix - Importance - Pricing objectives - Pricing Policies and Methods – Personal selling and Sales Promotion - Place mix - Importance of channels of distribution – Functions of middlemen – Importance of retailing in today's context

Unit V New Approaches in Marketing (18 Hours)

New Approaches in Marketing: – E-marketing – Tele marketing - Web-Based Marketing - Multi Level Marketing - Social Media Marketing – Neuro -marketing – Green marketing – Referral marketing - ***Social responsibility in marketing** - Ethics in Marketing -Consumerism – Consumer Protecting – Rights of consumers-Forward Trading in Commodities.

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books

1. Dr. N. Rajan Nair (2012), Marketing Management, Sultan Chand & Sons.
2. R.S.N.Pillai & Bagavathi (2016), Marketing, S.Chand & Company Pvt Ltd.

Reference Books

1. Philip Kotler & Gary Armstrong (2013), Principles of Marketing, Edition 1, Pearson publisher.
2. C.B Memoria (2009), Marketing Management, Tata McGraw Hill.
3. Dr. Radha (2007), Marketing Management, Prasanna & co Publishers.
4. Kathiresan and Radha (2014), Marketing, Prasanna publishers.
5. Rajan Saxena (2016), Marketing Management, Edition 6, Tata McGraw Hills Education.

Web Source Reference

1. https://ebooks.lpude.in/new-scheme/commerce/bcom/sem_4/DEMKT201_PRINCIPLES_OF_MARKETING.pdf
2. <https://www.scribd.com/document/430142998/Principles-of-MARKETING-NOTES-Student-Notes>
3. <https://www.studocu.com/en-us/document/monroe-college/marketing/lecture-notes-marketing-complete/721079>

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
C01	S	S	S	S	S
C02	H	S	H	H	S
C03	H	S	H	S	S
C04	S	S	S	S	S
C05	H	S	S	H	H

S – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.T.Kumar)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14		B.COM CA		
Title of the paper: Core Paper 12 – Principles of Auditing				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 4	Employability/ Entrepreneurship

Course Objectives

1. To understand the various concepts of auditing and the procedure for the conduct of internal audit.
2. To familiarize with the process of valuing assets and liabilities.
3. To understand the process of auditing the joint stock companies and investigation mechanism.

Course Outcomes (CO)

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

K1 to K5	CO1	Define the important concept and rules relating to auditing
	CO2	Outline the techniques and applicability of internal audit
	CO3	Analyze the valuation of assets and liabilities in business
	CO4	Analyze the accounts and auditing the joint stock companies
	CO5	Examine about investigation and auditing of computerized accounts

Syllabus**Unit I Introduction to Auditing (18 Hours)**

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor– Audit Programmes.

Unit II Internal Control and Vouching (18 Hours)

Internal Control – Internal Check and Internal Audit – Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

Unit III Verification and Valuation of Assets and Liabilities (18 Hours)

Verification and Valuation of Assets and Liabilities –Auditor's position regarding the valuation and verifications of Assets and Liabilities – Depreciation –Reserves and Provisions – Secret Reserves.

Unit IV Audit of Joint Stock Companies (18 Hours)

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties– Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report–Contents and Types.

Unit V Investigation and E-Auditing (18 Hours)

Investigation – ***Objectives of Investigation** – Audit of Computerized Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books

1. B.N. Tandon (2014), A Hand Book Of Practical Auditing, Edition – 14, S.Chand & Company Ltd, New Delhi.
2. Dinkar Pagare (2018), Principles and practice of auditing, Sultan Chand & Sons, New Delhi.

Reference Books

1. Sundar & paari (2014), Practical Auditing, Vijay Nicole imprints pvt ltd.
2. V.Gurumoorthym, G.Selvaraj, R.Swarnalakshmi (2016), Practical Auditing, Charulatha Publications, Chennai.
3. Radha.V (2016), Practical Auditing, Charulatha Publications, Chennai.
4. Kamal Garg (2015), Professional approach to advanced auditing, Bharat Law House Pvt Ltd, New Delhi.
5. Pradeep kumar, Baldew Sachdeva, Dr.Jagwanth sing (2013), Auditing Principles and practices, Kalyani Publications, New Delhi.

Web Source Reference

1. https://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf
2. <https://www.studocu.com/row/document/mount-kenya-university/accounting-and-finance/acc-411-principles-of-auditing-notes-for-students/17793316>
3. <https://www.scribd.com/document/500087936/notes-1>

MAPPING

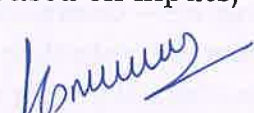
PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	S	H
CO2	H	H	M	H	H
CO3	H	S	H	M	H
CO4	S	S	M	M	H
CO5	H	S	M	H	H

S – Strong

H – High

M – Medium

L – Low

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.K.S.Mohanavignesh)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14		B.COM CA		
Title of the paper: Core Paper 13 – Company Law and Secretarial Practice				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 4	Employability/ Entrepreneurship

Course Objectives

1. To develop a strong foundation regarding corporate laws and provisions
2. To provide knowledge about qualification and disqualification of directors and winding up procedures of the companies
3. To provide insights about corporate secretaryship and rules relating to company meetings.

Course Outcomes (CO)

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

K1 to K5	CO1	Define the fundamentals of corporate law
	CO2	Identify the role, responsibilities, appointment and liabilities of corporate directors
	CO3	Analyze various winding up procedures, regulations and formalities under law
	CO4	Examine the role of corporate secretaryship and specific conditions
	CO5	Outline corporate level meetings with regard to duties of company secretary, Drafting correspondence, Notice, Agenda and Minutes

Syllabus

Unit I Formation of Companies

(15 Hours)

Formation of Companies – promotion – Meaning – Promoters – their functions – Duties of Promoters – Incorporation – Meaning – certification of Incorporation – Memorandum of Association – Meaning – Purpose –Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management–Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – Contents Deemed Prospectus – Misstatement in prospectus – Kinds of Shares and Debentures.

Unit II Role of Directors

(15 Hours)

Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director's remuneration –Powers of Directors – Duties of Directors – Liabilities of Directors

Unit III Winding up of Companies

(15 Hours)

Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up (General).

Unit IV Role of Company Secretary (15 Hours)

Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary– Role of a Company Secretary –(1) As a statutory officer, (2) As a Co-Coordinator,(3) As an Administrative Officer.

Unit V Company Meeting (15 Hours)

Kinds of Company meetings – Board of Directors Meeting – ***Statutory meeting** – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices - Agenda Chairman's speech– Writing of Minutes.

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books

1. N.D. Kapoor(2020) Company Law-Sultan Chand & Sons, 31st Revised Edition, S.Chand & Co.,

Reference Books

1. M.C.Shuklaands. S.Gulshan 2(001)- Principles of Company Law, S.Chand & Co.,
2. M.C. Kuchhal (2009) Secretarial Practice, 18th Edition, Vikas Publications

Web Source Reference

1. <https://gurukpo.com/Content/B.Com/Company law & Sec. Practice.pdf>
2. <https://www.icsi.edu/media/webmodules/CompanyLaw BOOK.pdf>
3. <https://www.studocu.com/in/document/bharathiar-university/bcom-finance/company-law-and-secretarial-practice/61683906>

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	M	M	S
CO2	H	S	M	H	M
CO3	H	H	M	S	M
CO4	S	H	S	S	S
CO5	H	S	M	H	H

S – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.K.S.Mohanavignesh)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14		B.COM CA		
Title of the paper: Core Practical 4 - Computer Applications VI – Business Integration and Data Visualization Lab				
Batch 2026 – 2027	Hours/Week 6	Total Hours 90	Credits 3	Skill Development

Course Objectives

1. To familiarize students with data integration concepts from multiple business sources.
2. To develop skills in cleaning, transforming, and organizing business data.
3. To enable students to create interactive dashboards and reports.
4. To introduce modern data visualization tools used in business analytics.
5. To enhance decision-making skills through visual data interpretation.

Course Outcomes (CO)

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

K3 to K5	CO1	Understand the fundamentals of business data integration.
	CO2	Perform data cleaning and transformation using appropriate tools.
	CO3	Create charts, graphs, and dashboards for business insights.
	CO4	Analyze and interpret business data using visualization techniques.
	CO5	Design interactive reports for managerial decision-making.

Syllabus List of Practical

Business Integration and Data Visualization Lab

1. Import data from Excel/Pdf files into a visualization tool and create simple report
2. Import Live Data from websites and view the live changes.
3. Perform data cleaning and Transformation using power query editor
 - a. Remove Columns and Rows
 - b. Replace Null Value
 - c. Use First Row as Header
 - d. Split column
 - e. Rename Column Heading
 - f. Reverse Rows and Row Count
 - g. Pivot & Unpivot
 - h. Change Data Type
4. Perform Merge and append queries from multiple tables.
5. Create relationships between tables (one-to-many).
6. Create calculated columns using DAX.
7. Create measures (SUM, AVERAGE, COUNT).
8. Work with date and time functions in power BI
9. Create different types of charts for sample data.

10. Insert book marking and buttons in visual.
11. Use slicers for filtering data interactively.
12. Design dashboards using multiple visuals

Components of Continuous Internal Assessment for 40 Marks

1. Observation Note Book – 10 Marks
2. Attendance – 5 Marks
3. Model Practical – 25 Marks (60 Marks obtained out of one model practical exam is converted into 25 Marks)

Mark Distribution for ESE Practical Examination

Duration: 3 Hours

Total Marks: 60 Marks

Two questions will be given for each student

1. Record Note Book – 10 Marks
2. Algorithm, Program Typing and Execution – 50 Marks

S.No	Distribution Components	Program I (Marks)	Program II (Marks)
1	Algorithm	5	5
2	Program Typing and Execution	20	20

MAPPING

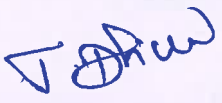
CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	S	H
CO2	H	M	H	H	S
CO3	H	H	S	S	M
CO4	H	M	H	S	S
CO5	H	H	S	H	H

S – Strong

H – High

M – Medium

L – Low

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.T.Deepika)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14		B.COM CA		
Title of the paper: Project and Viva-Voce				
Batch 2026 – 2027	Hours/Week -	Total Hours -	Credits 5	Skill Development

Course Objectives

1. To find out and suggest the ideas related to the practical problems in the field of commerce.
2. To design a program for conversion of manual work into computerized format in various areas.
3. To make the students to understand the importance and needs of Research and Project for the benefit of the society.

Course Outcomes (CO)

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

K3 to K5	CO1	Identify the practical problems in different areas of Commerce.
	CO2	Collect data using various techniques.
	CO3	Apply statistical tools and analyzing the data.
	CO4	Design the Computer-based projects, suggest solution and concluding the project.
	CO5	Give solution to the problem.

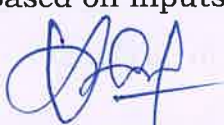
Individual / Group Project work will be assigned to students during the beginning of the VI Semester under the supervision and guidance of Faculty members. The submission of Report and Viva-voce examination will be at the end of the VI Semester. The Project work shall be related to Computer Applications in Business, Industry, Commerce and Administrative work or it may also involve Software Development. The Internal and External Examiners shall jointly evaluate the project report submitted and marks will be awarded on the basis as mentioned below

COMPONENTS	MARKS	TOTAL
CIA		
Review	15	20
Regularity	5	
ESE Project Viva Voce		
Project Report	60	80
Viva Voce	20	
TOTAL		100

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	H	M
CO2	S	M	H	H	M
CO3	H	H	H	H	M
CO4	S	H	H	H	S
CO5	S	M	S	H	M

S – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.T.Kumar)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14		B.COM CA		
Title of the paper: Major Elective Paper – Research Methodology				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability/ Entrepreneurship

Course Objectives

1. To enlighten the students about the basic research concepts
2. To understand about research Design and Data collections.
3. To motivate the students in developing report writing skills about the research.

Course Outcomes (CO)

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

K1 to K5	CO1	Remember the basic concepts of research methodology.
	CO2	Understand the procedure for research design and sample design.
	CO3	Apply the application of different methods in data collection.
	CO4	Analyse and framing the hypotheses for research.
	CO5	Evaluate and Interpreting the research report.

Syllabus

Unit I Introduction to Research

(15 Hours)

Meaning of Research – Objectives of Research - Types of research – Research process – Criteria of Good Research-Research Problem - Selecting the Problem-Techniques in Involving in Defining the Problem.

Unit II Research Design

(15 Hours)

Meaning of Research Design – Important concept relating to Research Design. Sampling Design-Steps in Sampling Design –Criteria of selecting sampling Procedure-Characteristics of a Good Sample Design-Types of Sample Design.

Unit III Data Collection

(15 Hours)

Methods of data collection-collection of primary data-observation method-interview methods-questionnaires-schedules-collection of secondary data-selection of appropriate methods of data collection.

Unit IV Hypotheses

(15 Hours)

Meaning of Hypotheses – Characteristics of Hypotheses – Procedures of Hypotheses - Flow Diagram of Hypotheses - Limitation of Hypotheses.

Unit V Interpretation and Report Writing

(15 Hours)

Meaning of Interpretations –Technique of Interpretation – Signification of Report Writing –*Steps in Report Writing –Layout of Research Report-Types of Report-Mechanics of Writing Report- Precautions for Writing Research Report.

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books

1. C.R. Kothari (2019), Research Methodology, 4th Edition, New age International Publishers.
2. P.Saravanel (2004), Research Methodology, 15th Edition, Kital Mahal Agencies, Allagabad.

Reference Books

1. Zikmund,Babin, Carr,Adhikar, Griffin (2013), Business Research Methods.
2. C.Rajendra Kumar (2008), Research Methodology, 1st Edition, APH PublishingCorporations, New Delhi.
3. S.C.Sinha, A.K.Dhiman (2002), Research Methodology.
4. A.K.P.Swain (2010), A Text Book of Research Methodology, 2nd edition, Kalyanipublishers, New Delhi.
5. R.Panneerselvam (2016), Research Methodology, Prentice Hall of India.

Web Source Reference

1. <https://www.slideshare.net/slideshow/research-methodology-23101947/23101947>
2. <https://www.drnishikantjha.com/papersCollection/Research%20Methodology%20.pdf>
3. <https://www.scribd.com/document/345727808/185378498-Research-Methodology-Full-Notes-pdf>

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	S	M
CO2	S	H	M	H	M
CO3	H	S	H	H	M
CO4	S	S	H	H	H
CO5	H	S	M	H	H

S – Strong

H – High

M – Medium

L – Low

Content prepared by
(Based on Inputs)


**Signature of the Course in-charge
(Mrs.M.Bama)**


**Signature of the HOD
(Dr.T.Kumar)**

Programme Code:14		B.COM CA		
Title of the paper: Major Elective Paper – Investment Management				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability/ Entrepreneurship

Course Objectives

1. To give the practical knowledge and theoretical knowledge about investment
2. To know about primary and Secondary Markets.
3. To learn about various investment alternatives.
4. To make the students to understand about various portfolios available for investment
5. To educate the students to be aware of various investment alternatives.

Course Outcomes (CO)

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

K1 to K5	CO1	Remember the basic Concepts of Investment management.
	CO2	Understand the markets for investment purpose, investment alternatives and Portfolios.
	CO3	Apply the application of fundamental analysis in Economy, Industry and Company.
	CO4	Analyze the buying and selling signals using various theories and evaluating the risk and return of portfolio.
	CO5	Evaluate the portfolios of various companies.

Syllabus

Unit I Introduction to Investment

(15 Hours)

Nature, meaning and scope of investment – Elements – Speculation and Investment - Gambling and Investment - Importance of investment – Factors influencing investment – Features of investment programme – Investment Process – Risk in Investment – Investment Alternatives – bond – preference and equity shares – provident funds – mutual funds – Life Insurance Policies – National Saving Scheme.

Unit II Primary and Secondary Markets

(15 Hours)

Capital market – Structure of capital market – New issue market – Stock Exchanges in India – Mechanics of Trading – Legal control of Stock Exchanges – SEBI and its role, guidance – NSE – OTCEI – Money Market – Definition – Money Market Vs Capital Market – Money Market Instruments In India. Field Visit to NSE, BSE, SEBI and RBI.

Unit III Fundamental Analysis

(15 Hours)

Fundamental Analysis Economic analysis – State of Economy – Economic indicators – Industry analysis – Life Cycle of Industry – Company Analysis – Methods

Unit IV Technical Analysis

(15 Hours)

Technical analysis– Scope – Basic theories - Portfolio analysis and management Scope – Markowitz theory – Sharpe Ideal Index – Efficient Frontier – Portfolio selection – ***Risk and Return** – Types of portfolio

Unit V Portfolio Revision

(15 Hours)

Portfolio revision – Needs and problems – Methods of revision – Formula plan for revision – Constant rupee value – Constant ratio and Variable ratio plans

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books

1. Preethi Singh (2013), Investment Management, 8rd Edition, Himalaya Publishing House.
2. Gopalakrishnan C (2004) Investment Management, Kalyani Publishers, New Delhi, Reprinted.

Reference Books

1. Dr.Radha, Parameswaran, Dr.Nedunchezian (2014), Investment Management, PrasannaPublishers, Chennai.
2. Khan .M.Y & P.K. Jain (2009), Investment Management.
3. V.K Bhalla (2013), Investment Management, S.Chand & Company, New Delhi.
4. Avadhani V.A (2014), Security Analysis and Portfolio Management, 8rd Edition, HimalayaPublishing House.
5. Francis K Reilly Keith C.Brown (2004), Investment Analysis and Portfolio management, 7thedition.

Web Source Reference

1. https://sde.uoc.ac.in/sites/default/files/sde_videos/SLM-BBA-%20INVESTMENT%20MANAGEMENT.pdf
2. <https://www.scribd.com/document/517210990/Investment-Management-Notes>
3. https://icmai.in/upload/PPT_Chapters_RCs/Bilaspur-10102015.pdf

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	S	M
CO2	S	H	H	H	H
CO3	H	H	H	S	M
CO4	S	S	H	H	M
CO5	H	S	M	H	H

S – Strong**H – High****M – Medium****L – Low**

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.T.Kumar)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14		B.COM CA		
Title of the paper: Major Elective Paper – Management Information System				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Skill Development

Course Objectives

1. To familiarize the students about the concepts of information system.
2. To help them to know the applications of information system in business.
3. To encourage the students to understand about office automation.

Course Outcomes (CO)

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

K1 to K5	CO1	Remember the system concepts and Importance of office automation in business
	CO2	Understand the role, importance of MIS and the trends in Tele-Communication networks
	CO3	Know the application of various information systems in business
	CO4	Analyze the importance of office automation in business
	CO5	Interpret the needs of system concepts in business management.

Syllabus**Unit I System Concepts****(15 Hours)**

Systems Concepts Introduction – Elements of system – Characteristics of system - Types of System – Classification of organizational system and MIS - System Approach. Management information system - Data Vs Information. Information Resource Management.

Unit II Management Information System**(15 Hours)**

Introduction of MIS – Definition of MIS – An MIS Model – Components of MIS – Subsystems of an MIS Role and importance of MIS – Information systems development – Introduction – Linking information systems to the business plan – Prototyping – Stages in life cycle.

Unit III Information Systems**(15 Hours)**

Information Systems in Business and Management Marketing information system – Human Resource information System – Production Information System – Inventory Control System – Sales order Processing System – Accounting Information System – Financial Information System - Transaction Processing System – Executive Information System – DSS-AI & Expert System.

Unit IV Telecommunications**(15 Hours)**

Trends in Tele Communications – ***Tele Communications Alternatives** – DTP – Image Processing – Electronic Communication System – Electronic Meeting System.

Unit V Office Automation**(15 Hours)**

Office Automation – Introduction – Electronic communication systems – Enterprise collaboration systems – Electronic publishing systems – Office management systems.

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books

1. Aman Jindal, Management Information System,(2013) 2nd Revised Edition, Kalyani Publishers, New Delhi.

Reference Books

1. Jawadekar.W.S,(2004) Management Information System, Tata MCgraw Hill Publications, New Delhi.
2. Kenneth.C.Lavdon, Jane P.Lavdon,(2007) Management Information System, 10th edition, Prentice Hall of India Pvt Ltd., New Delhi.
3. Waman S.Jawadekar,(2004) Management Information System, 8th Edition, Tata MCgraw hill Publications, New Delhi.
4. Mutthy C.S.V,(2012) Management Information System, 2nd Edition, Himalaya Publications, Mumbai.

Web Source Reference

1. <https://www.sctevtservices.nic.in/docs/website/pdf/140304.pdf>
2. <https://www.scribd.com/document/455555765/MIS-question-and-answer>
3. <https://www.stxaviersthumba.ac.in/content/reports/powerpoints/mngmntinfmn.pdf>

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	S	S	H
CO2	S	H	M	H	H
CO3	H	M	H	H	H
CO4	S	M	H	S	H
CO5	H	M	S	H	H

S – Strong**H – High****M – Medium****L – Low**

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.C.Brindha)	 Signature of the HOD (Dr.T.Kumar)
---	---

UCC 64

Programme Code:14		B.COM CA		
Title of the paper: Major Elective Paper – Financial Management				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability/ Entrepreneurship

Course Objectives

1. To enlighten the mind of the students about the concepts of Financial Management.
2. To make them understand about the theories of Financial Management
3. To study the techniques and Dividend policies in a company

Course Outcomes (CO)

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

K1 to K5	CO1	Know the basic Concepts of Financial Management, Capital structure and Dividend Policies.
	CO2	Understand the importance of cost of capital and capital budgeting techniques
	CO3	Apply the theories of capital structures, financial leverages and the techniques of working capital management.
	CO4	Analyze the Leverages, Capital structure and dividend policies of a company
	CO5	Evaluate the capital structure of the companies.

Syllabus

Unit I Introduction to Financial Management (15 Hours)

Nature and Scope of Financial Management – Objectives – Financial Decisions – Functional areas of financial management – Functions of a Financial Manager.

Unit II Cost of Capital and Capital Budgeting (15 Hours)

Cost of Capital – Meaning and Importance - Cost of Debt, Preference, Equity and Retained Earnings – Weighted Average Cost of Capital – Capital Budgeting – Meaning and Nature of Capital Budgeting – Need and Importance – Capital Budgeting Process - ROI – Payback Period and Discounted Cash Flow.

Unit III Leverages and Capital Structure (15 Hours)

Financial Leverage – Measures – EBIT – EPS Analysis – Operating Leverage – Financial Leverage, Business and Operating Risk – Theories of Capital Structure – Net Income Approach – Net-operating Income Approach – MM Hypothesis – Determinants of Capital Structure.

Unit IV Dividend Theories (15 Hours)

Dividend Theories – Dividend policy – Forms of Dividend – Determinants of Dividend Policy.

Unit V Working Capital Management (Theory Only) (15 Hours)

Working Capital Management: Cash Management – Nature of cash - Motives for holding cash- Managing cash flows – Investment of surplus funds - Receivable Management – Introduction – Meaning – Cost of maintaining Receivables – ***Factors influencing the size of receivables** – Forecasting the receivables – Dimensions of receivables management - Inventory Management – Introduction – Meaning and Nature of inventories – Benefits of holding inventories – Objects of inventory management – Tools and Techniques of inventory management.

60% Theory and 40% Problem

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books

1. Sharma and shashi K Gupta (2011), Financial Management, 7th revised Edition, kalyanipublishers, New Delhi.

Reference Books

1. I.M.Pandey (2015), Financial Management, 10th Edition, Vikas Publishing House pvt ltd, New Delhi.
2. P.V.Kulakarni (2002), Financial Management, 11th Edition, Himalaya publishinghouse, 2002.
3. Khan and Jain (2014), Financial Management, 7th Edition, Tata Mc Graw Hill.
4. Dr.P.Reman (2017), Financial Management, Charulatha Publications, Chennai
5. S.N.Maheswari (2014), Financial Management, 14th Revised Edition, Sultan Chand & Sons, New Delhi.

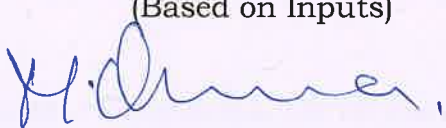
Web Source Reference

1. <https://www.icsi.edu/media/webmodules/Academics/CAFM1001202455454.pdf>
2. <https://ncert.nic.in/textbook/pdf/lebs201.pdf>
3. <https://www.scribd.com/document/122132264/Financial-management-Overview-of-financial-management>

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	S	M
CO2	S	H	M	H	M
CO3	H	S	H	H	M
CO4	S	S	H	H	H
CO5	H	S	M	H	H

S – Strong**H – High****M – Medium****L – Low**

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Mrs.M.Bama)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14	B.COM CA			
Title of the paper: Major Elective Paper – Entrepreneurial Development				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability/ Entrepreneurship

Course Objectives

1. To expose the students to appreciate and understand the concepts and fundamentals of entrepreneurship
2. To understand the process of business idea generation
3. To enlighten the minds of students to converting the idea into a business model.
4. To enlighten the students about the role of government and banks that renders support in terms of policies and assistances.
5. To know about Industry 4.0.

Course Outcomes (CO)

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

K1 to K5	CO1	Remember the parameters to assess opportunities for new business ideas
	CO2	Understand systematic process to select and screen a business idea.
	CO3	Apply the strategies for successful implementation of ideas
	CO4	Analyze the opportunities and challenges for new ventures and the benefits/drawbacks of entrepreneurship.
	CO5	Evaluate the concept of industry 4.0 and AI.

Syllabus**Unit I Entrepreneurship Concepts****(15 Hours)**

Meaning of Entrepreneurship – definition, characteristics and functions of entrepreneur - Types of Entrepreneurs - Role of Entrepreneurs in Economic Development - Sickness and Survival - Need for Training and Development - Phases of EPD – Special Agencies – Development of women Entrepreneurs and Rural Entrepreneurs – Social Entrepreneurship.

Unit II Business ideas and Project Identification**(15 Hours)**

Business Ideas; meaning, concept, categories and characteristics – project manager, role and responsibilities – project identification & classification meaning of project identification – classification – internal and external constraints, project objective, desk research and techno – economic survey, project life cycle and phases.

Unit III Project Formulation**(15 Hours)**

Project formulation Need and significance of project formulation – evaluation – feasibility analysis - project reports – project selection – format planning commission's guidelines – checklist for feasibility reports – sources of finance for a project – institutional finance supporting project.

Unit IV Institutional Support to Entrepreneurs (15 Hours)

Institutional finance to entrepreneurs – factors affecting entrepreneur growth – ED programs– Need, objectives and courses- Content, phases and evaluation – SFC's – SIDCO's – TIIC – commercial banks – small industries development bank – institutional support to entrepreneurship – * **Venture capital and its importance.** Institutional set up – DIC's, SIDO, NSIC, SISI's Indian investment center – khadi and village industries commission.

Unit V Industry 4.0 and AI (15 Hours)

Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Impact of Industry 4.0 on Society: Impact on Business, Government, People - Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud - Artificial Intelligence: Artificial Intelligence (AI) – What & Why? - History of AI - Foundations of AI -The AI - Environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - Challenges of AI - Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality.

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books

1. S.Sivasankari (2016), Entrepreneurial development, Charulatha publications.
2. P. Kaliraj, T. Devi,(2023) Higher Education for Industry 4.0 and Transformation to Education5.0

Reference Books

1. S. Anil kumar, S.C Poornima (2003), Entrepreneurial development, New age international Pvt. ltd publishers.
2. Gupta.S (2011), Entrepreneurial development, 1st edition, Abd Publishers.
3. J.S. Saini (2002), Entrepreneurship Development Programmes and Practices, Deep & Deep Publications.
4. Chandramani Singh (2009), Encyclopedia of Entrepreneurship Development, 2nd edition, Anmol Publisher.
5. P. Gopalkrishnan and V. E. Ramamoorthy (2014), Text book of Project Management, McMillin Publishers India Ltd, New Delhi.

Web Source Reference

1. https://ddceutkal.ac.in/Syllabus/MCOM/Entrepreneurship_Development.pdf
2. <https://www.scribd.com/document/686154880/ENTREPRENEURIAL-DEVELOPMENT>
3. <https://aits-tpt.edu.in/wp-content/uploads/2023/08/Entrepreneurship-Development-min.pdf>

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	S	H
CO2	S	H	H	H	H
CO3	H	S	H	M	M
CO4	S	H	H	H	M
CO5	H	S	M	H	H

S – Strong**H** – High**M** – Medium**L** – Low

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.K.S.Mohanavignesh)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code:14		B.COM CA		
Title of the paper: Major Elective Paper – Consumer Affairs				
Batch 2026 – 2027	Hours/Week 5	Total Hours 75	Credits 5	Employability/ Entrepreneurship

Course Objectives

1. To familiarize the students with their rights and responsibilities as a consumer.
2. To understand the procedure of redress of consumer complaints.
3. To know more about decisions on Leading Cases by Consumer Protection Act.
4. To get more knowledge about Organizational set-up under the Consumer Protection Act
5. To impart awareness about the Role of Industry Regulators in Consumer Protection
6. To understand Contemporary Issues in Consumer Affairs

Course Outcomes (CO)

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

K1 to K5	CO1	Able to know the rights and responsibility of consumers.
	CO2	Understand the importance and benefits of Consumer Protection Act.
	CO3	Apply the role of different agencies in establishing product and service standards.
	CO4	Analyse to handle the business firms' interface with consumers.
	CO5	Assess Quality and Standardization of consumer affairs

Syllabus

Unit I Conceptual Framework

(15 Hours)

Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology. Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000suite

Unit II Consumer Protection Law in India

(15 Hours)

Objectives and Basic Concepts Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act Advisory Bodies Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies District Forums, State Commissions, and National Commission Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

Unit III Grievance Redressal Mechanism

(15 Hours)

Grievance Redressal Mechanism under the Indian Consumer Protection Law - Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Leading Cases decided under Consumer Protection law by Supreme Court/National Commission Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Unit IV Role of Industry Regulators in consumer Protection

(15 Hours)

- i. Banking RBI and Banking Ombudsman
- ii. Insurance IRDA and Insurance Ombudsman
- iii. Telecommunication TRAI
- iv. Food Products FSSAI
- v. Electricity Supply Electricity Regulatory Commission
- vi. Real Estate Regulatory Authority

Unit V Contemporary Issues in Consumer Affairs

(15 Hours)

Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.

Quality and Standardization Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards ISO an Overview

Note: Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified.

Suggested Readings

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications PvtLtd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications

UCC 72

4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
6. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
7. E-books :-www.consumereducation.in
8. Empowering Consumers e-book, www.consumeraffairs.nic.in
9. ebook,www.bis.org
10. The Consumer Protection Act, 1986 and its later versions.

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	S	H
CO2	S	H	M	H	H
CO3	H	S	H	S	H
CO4	S	H	H	H	H
CO5	H	S	M	H	H

S – Strong

H – High

M – Medium

L – Low

Programme Code: -		For B.A., BBA., B.Com., BCA., and B.Sc., Degree Students		
Title of the paper: Skill Based Subject 1 – Basics of Cyber Security				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits 3	Skill Development

Course Objectives

1. To provide fundamental knowledge of cyber security concepts and the digital environment.
2. To create awareness about cyber threats, cybercrimes, and common online frauds.
3. To develop the ability to identify risks associated with internet, mobile, and online transactions.
4. To familiarize students with safe practices in email, social media, and digital communication.
5. To introduce basic cyber laws, ethics, and responsible digital behavior.

Course Outcomes (CO)

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

K1 to K5	CO1	Apply the fundamental concepts of cyber security and digital safety at appropriate place
	CO2	Identify various cyber threats, cybercrimes, and online frauds
	CO3	Enable safe practices while using internet, mobile, and e-commerce platforms
	CO4	Interpret security issues related to email and social media usage
	CO5	Comprehend cyber laws, ethics, and legal responses to cybercrime

Syllabus**Unit I Basics of Cyber Security****(6 Hours)**

Foundations of Cyber Security: Cyberspace and Digital Environment - Evolution of Cyber Security- Basic Concepts and terminology in Cyber security - Cyber security Threat - Defense in Depth concept in Cyber Security- Information Literacy - Types of False Information — Digital footprint — Cyber Frauds- Basic Safety Practices and Password Awareness - Multi-Factor Authentication (MFA)- Zero Trust Security Model.

Unit II Cyber Crimes, threats and Preventive Measures**(6 Hours)**

Cyber Crimes & Threat Landscape: Introduction to AI in Cyber Security- Cyber Crimes- Important of Cybercrime- Types of Cyber Crime - CIA Triad - Tools for Confidentiality, Integrity, Availability -Cyber Crime & Digital Evidence Indian Perspective- Recent Cyber Crime Incidents-Social Engineering Frauds- Financial Frauds using Social Media Platforms- Ransomware Attacks -Deep fake based frauds -Cryptocurrency scams -Dark Web basics - Preventive Measures for individuals and Organizations - Awareness and Safe Online Behavior- Incident Response Process.

Unit III Internet Mobile Phone and E-commerce Security issues (6 Hours)

Internet, Mobile & Digital Transaction Security: Browser Security Tools – Mobile phone security and privacy settings – E-commerce concepts and risks – UPI Fraud Awareness -QR Code Scams - App permissions & Data Tracking – Malware Types and Cyber Attacks- Secure browsing and Data Theft & Public Wi-Fi Precautions – Symmetric vs Asymmetric Encryption.

Unit IV Communication and Social media issues (6 Hours)

Communication & Social Media Security: Basics of email usage and Communication – Email threats: Spam, Phishing, Malicious links- Fake News – Fake profiles, Cyber Bullying and Data Misuse – Computer Viruses – Antivirus and Firewall concepts – Safe sharing practices and Digital responsibility. Ethical Hacking.

Unit V Cyber Law and Digital Responsibility (6 Hours)

Cyber Laws, Ethics & Digital Responsibility: Introduction to Cyber Law – IT Act 2000 and Amendments– Data Protection Laws (India DPDP Act 2023). Intellectual Property in Digital Space- Cybercrime and legal provisions – User rights and responsibilities in cyberspace – Digital footprint and online identity – Personal data protection and privacy – Cyber ethics and responsible usage – Cyber safety awareness programs and best practices.

Case Study: Case studies of cyber law enforcement in India

Work Book

1. *Basics of Cyber Security*, prepared by Kongunadu Arts and Science College, Coimbatore

Reference Books

1. Data Security Council of India (DSCI), in collaboration with Seqrite, presents the second edition of the India Cyber, Threat Report 2025.
2. Green, J., Smith, A., & Brown, T. (2024). Information security management principles. Routledge.
3. Armstrong-Smith, S. (2024). Understand the cyber attacker mindset: Build a strategic security program. Kogan Page.
4. Ismail, Y., Lacy, F., & Belu, R. (Eds.). (2024). Cyber security: Threats, technologies, and emerging solutions. Intech Open.
5. Rais, R., Morillo, C., Gilman, E., & Barth, D. (2023). Zero trust networks: Building secure systems in untrusted networks (2nd ed.). O'Reilly Media.
6. Shapiro, S. J. (2023). Fancy bear goes phishing: The dark history of the information age. Farrar, Straus and Giroux.
7. Tamil Nadu Fact Check Unit, Training Handbook
8. James Graham (2011), Cyber Security Essentials, CRC Press, Auerbach Publications, Taylor & Francis Group.
9. Kathryn Knerler (2022), 11 Strategies of a World-Class Cyber security Operations Center, MITRE Corporation.

10. Dr.Jeetendra Pande (2017), Introduction to Cyber Security, Uttarakhand Open University.
11. Rohas Nagpal (2008), Real world cyber-crime cases, Cyber Crime & Digital Evidence – Indian Perspective, Asian School of Cyber Laws
12. Prof. (Dr.) Nilesh K. Modi (2021), Cyber Security Techniques, Dr. Babasaheb Ambedkar Open University.
13. Cyber Security Awareness Handbook (2020), Ciso Jil information Technology Limited.
14. Jeff Kosseff (2020), Cyber security Law, John Wiley & Sons, Inc.
15. Cyber Crime Law and Practice, The Institute of Company Secretaries of India, 2016
16. Yuri Diogenes (2018), Cyber security Attack and Defense Strategies, Packt Publishing.
17. Cyber security Handbook, Ministry of Digital Governance, National Cyber security Authority, June 2021.
18. Justin Hutchens (2024), The Language of Deception: Weapon zing Next Generation AI – Explores AI in social manipulation, deep fakes, and malware.
19. D.R. Halston (2025), Cyber Security Mastery Covers AI-driven attacks, cloud security, and career preparation.

Web Source Reference

1. <https://safety.google/>
2. <https://safety.google/security/security-tips/>
3. <https://www.simplilearn.com/tutorials/cyber-security-tutorial>
4. <https://www.getcybersmart.org/for-students>
5. <https://www.techbuddies.io/cyber-security-basics>
6. <https://www.geeksforgeeks.org/ethical-hacking/what-is-cyber-security/>
7. <https://www.drishtiias.com/daily-updates/daily-news-editorials/india-s-cybersecurity-challenge-threats-and-strategies>
8. <https://www.dsci.in/resource/content/india-cyber-threat-report-2025>
9. <https://www.eimt.edu.eu/25-major-cyber-attacks-in-india-threats-and-strategies>
10. <https://www.coursera.org/in/articles/types-of-cyber-attacks>

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE - 641029**

**THE MODALITIES FOR THE CONDUCT OF 100% CIA
EXAMINATIONS**

PREAMBLE

As per the recommendations of the Curriculum Development Cell in its meeting held on 27.08.2021, and decision taken in the General Board of Studies meeting held on 16.03.2022, the courses **Cyber Security and Information Security** were introduced in the III semester for all the UG programmes and in the even semester for the PG programme respectively for the students admitted from the academic year 2022-2023 and onwards. Also, it was unanimously decided to conduct 100 % CIA examinations (No End of Semester Examinations) for these courses. The name of the Courses Cyber Security and Information Security are renamed as **Basics of Cyber Security** and **Fundamentals of Information Security** as per the decision taken in the General Board of Studies meeting held on 26.03.2026 for the students to be admitted from the academic year 2026-2027 & onwards. As per the recommendations of the Curriculum Development Cell in its meeting held on 07.03.2022, it was approved in the BOS meeting held on 19.03.2022 to conduct 100% CIA Examinations for the **Extra Departmental Courses** offered in the UG and PG Programmes for the students admitted from the academic year 2022-2023 and onwards. The cited decisions had been approved by the Academic council in its meeting held on 18.04.2022. As per the recommendations of the Curriculum Development Cell in its meeting held on 27.02.2024, and decision taken in the General Board of Studies meeting held on 02.05.2024, the course **Basics of IPR** was introduced in the VI semester for all the UG programmes for the students admitted from the academic year 2024-2025 and onwards and decided to conduct 100 % CIA examinations (NO End of Semester Examinations) for the course.

Hence, the modalities is recommended for the following:

- (i) Conduct of I & II CIA Examinations
- (ii) Question Paper Pattern
- (iii) CIA Examination Mark Breakup
- (iv) Attendance Calculation

CONDUCT OF I & II CIA EXAMINATIONS

1. The CIA Examinations I & II for the above said courses must be conducted along with the other courses under centralized system.
2. The students must appear I & II CIA Examinations compulsorily, since **End of Semester Examinations will NOT be conducted** for the above said courses.
3. If any of the student (s) could not appear for CIA Examinations for the above said courses, with reasons mentioned in the College Calendar, re-examination shall be conducted as per the existing procedures.

QUESTION PAPER PATTERN

The following question paper pattern will be followed for the above said courses:

Section A - Multiple Choice	(10 × 1 = 10 Marks)
Section B - Either or Type	(5 × 5 = 25 Marks)
Section C - Either or Type	(5 × 8 = 40 Marks)

Maximum Marks : 75

Duration : 3 Hours

CIA EXAMINATION MARK BREAKUP

The CIA Examination mark breakup for the courses **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 30	30
2	CIA II – 75 Marks Converted to 30	30
3	Seminar/Objective Capacity Testing	10
4	Seminar/Objective Capacity Testing	10
5	Attendance	05
6	Any Case Study related to Cyber Security (as a Group)	15
	Total	100

The CIA Examination mark breakup for the **Extra Departmental Courses** offered for UG/PG Programmes is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 40	40
2	CIA II – 75 Marks Converted to 40	40
3	Seminar/Objective Capacity Testing	05
4	Seminar/Objective Capacity Testing	05
5	Attendance	05
6	Others (Group Discussion, Flipped Class room, etc.,)	05
	Total	100

ATTENDANCE CALCULATION

1. Separate attendance register must be maintained for **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** in the Department and the final consolidated Attendance must be submitted to the COE along with the assessment Marks.
2. The attendance must be calculated by using the following formula:
$$\text{Attendance percentage} = \frac{\text{Number of Classes attended}}{\text{Number of Classes conducted}} \times 100$$
3. The students should be allowed to write the CIA examinations as per the existing norms related to attendance. The staff in charge of the respective courses have the responsibility to calculate the attendance percentage and submit the same to the Coordinator of the CIA Examination Committee during the I CIA and II CIA Examinations.
4. If the staff in charge finds that students have not put up enough attendance during the I CIA Examinations, he/she shall counsel the student(s) appropriately so that at the end of the course they have sufficient Attendance.




PRINCIPAL
Kongunadu Arts & Science College
Coimbatore - 641 029

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE – 641029**

**MODALITIES FOR THE CONDUCT OF OPEN BOOK EXAMINATION
SYSTEM FOR THE COURSES BASICS OF CYBER SECURITY AND
FUNDAMENTALS OF INFORMATION SECURITY FOR ALL UG AND
PG PROGRAMMES RESPECTIVELY**

PREAMBLE

The Curriculum Development Cell (CDC) meeting was convened on 16.10.2025 and recommended to implement an open book examination system for the courses, Basics of Cyber Security and Fundamentals Information Security for all UG and PG programmes to improvise conceptual understanding skills, promote deep learning, enhance assessment quality and strengthen comprehensive skills, for the students to be admitted from the academic year 2026-2027 and onwards.

1.Purpose

To provide guidelines for conducting open book examinations that encourage critical thinking, application of knowledge, and analytical skills.

2.Scope

Applicable to Basics of Cyber Security and Fundamentals of Information Security courses for the undergraduate and postgraduate programmes respectively.

3. Examination Guidelines

Question Paper Design

- ❖ Questions should be Focused on higher-order thinking (analysis & evaluation)
- ❖ Avoid direct recall questions

Communication to Students and Staff Members

- ❖ Inform students in advance about the format, rules, and allowed resources.

UCC 81

- ❖ Provide sample questions to familiarize them with the OBE style.
- ❖ All the Staff members should be familiar about the prescribed Books of the Basics of Cyber Security and Fundamentals of Information Security.
- ❖ Students are permitted to carry the prescribed Books (in original or xerox copy) duly signed by the respective staff in charge of courses to the examination Hall.
- ❖ Invigilators of the respective examination halls should permit the students with the prescribed book (in original or xerox copy) and not to allow the students with other than the prescribed Books.




PRINCIPAL

PRINCIPAL
Kongunadu Arts & Science Colleg
Coimbatore - 641 029

Programme Code:14		B.COM CA		
Title of the paper: Skill Based Subject 2 – Internet Applications for Business Lab				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits 3	Skill Development

Course Objectives

1. To introduce the basic concepts and working of the internet.
2. To develop skills in using web browsers and internet services effectively.
3. To familiarize students with email communication and online tools.

Course Outcomes (CO)

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

K3 to K5	CO1	Understand basic internet concepts, services, and terminology.
	CO2	Use web browsers to access and navigate websites efficiently.
	CO3	Perform email operations for professional communication.
	CO4	Search and evaluate online information for academic and business purposes.
	CO5	Apply basic cyber safety measures while using the internet.

Syllabus
List of Practical

Internet Applications for Business Lab

1. Explore features of web browsers like Google Chrome and Mozilla Firefox and Use browser tools (tabs, bookmarks, history, downloads).
2. Perform basic and advanced search using search engines by using search operators (AND, OR, quotes) for refined results.
3. Create an email account using Gmail and send formal invitation for department function using CC and BCC.
4. Add digital signature to mail and attach files and send email to you friend.
5. Create strong Password and enable two step verification for your mail
6. Create a G Meet line for a seminar and sent the line to the attendees.
7. Upload and Share your Assignment file using Google drive.
8. Create Mark statement Spreadsheet using Google Sheets
9. Create a certificate using Google slides
10. Create a quiz for consumer day using Google forms

Components of Continuous Internal Assessment for 40 Marks

1. Observation Note Book – 10 Marks
2. Attendance – 5 Marks
3. Model Practical – 25 Marks (60 Marks obtained out of one model practical exam is converted into 25 Marks)

Mark Distribution for ESE Practical Examination**Duration: 3 Hours****Total Marks: 60 Marks**

Two questions will be given for each student

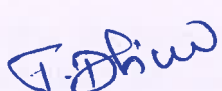
1. Record Note Book – 10 Marks
2. Algorithm, Program Typing and Execution – 50 Marks

S.No	Distribution Components	Program I (Marks)	Program II (Marks)
1	Algorithm	5	5
2	Program Typing and Execution	20	20

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	S	H
CO2	H	M	M	H	S
CO3	H	H	H	S	H
CO4	S	M	M	H	H
CO5	H	M	H	H	S

S – Strong**H – High****M – Medium****L – Low**

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.T.Deepika)	 Signature of the HOD (Dr.T.Kumar)
---	---

Programme Code: -		For B.A., BBA., B.Com., BCA., and B.Sc., Degree Students		
Title of the paper: Skill Based Subject 3 – Basics of Intellectual Property Right's				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits 3	Skill Development

Course Objectives

1. To create awareness about recent trends in IPR and Innovation
2. To explore the basic concepts IPR
3. To focus upon trademarks, copyrights, patents, industrial designs and traditional knowledge.
4. To learn more about managing IP rights and legal aspects.

Course Outcomes (CO)

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

K1 to K5	CO1	Know about basic concepts of IPR and patent
	CO2	Understand copyrights, industrial designs and geographical indication of goods.
	CO3	Differentiate between trademarks and trade secrets
	CO4	Acquire knowledge on protection of traditional knowledge and plant varieties.
	CO5	Manage and protect IP Rights

Syllabus**Unit I Introduction to IPR****(6 Hours)**

Introduction - origin and development of Intellectual Property Rights (IPR), need for protecting IP, **Patents:** Foundation of patent law, patent searching process, basic criteria of patentability. Patentable and non - patentable subject matters in India. Patent prior art search, drafting the patent specification and filing procedure

Unit II Copyrights, Industrial Designs & GI**(6 Hours)**

Copyrights: Fundamentals of copyright law, originality of material, right of reproduction, right to perform the work publicly, copyright ownership issues, notice of copyright. **Industrial Designs:** Kind of protection provided in Industrial design. **Geographical Indication of Goods:** Basic aspects and need for the registration.

Unit III Trade Marks & Trade Secrets**(6 Hours)**

Trade Marks: Purpose and function of trademarks, acquisition of trade mark rights, transfer of rights, selecting and evaluating trademark, registration of trademarks, claims. **Trade Secrets:** Trade secret law, determination of trade secret status, liability form is appropriation of trade secrets, trade secret litigation.

Unit IV Protection of Traditional Knowledge & plants (6 Hours)

Protection of traditional knowledge - Objectives, concept of traditional knowledge, issues concerning, bioprospecting and biopiracy. **Protection of Plant Varieties** - Objectives, international position, plant varieties protection in India. Rights of farmers, breeders and researchers.

Unit V IP Rights (6 Hours)

Managing IP Rights: Acquiring IP Rights: letters of instruction, joint collaboration agreement, protecting IP Rights: non-disclosure agreement, cease and desist letter, settlement memorandum.

Transferring IP Rights: Assignment contract, license agreement, and deed of assignment. Infringement and enforcement.

Text Books

1. Ramakrishna Chintakunta and M. Geethavani (2022). A Textbook of Intellectual Property Rights. Blue Hills publications.
2. N.K Acharya (2021). Intellectual property rights (8thEdn). Asia Law House.
3. Craig Allen Nard, Michael J. Madison, and Mark P. McKenna. (2017). Law of Intellectual Property (5thEdn). New York Aspen publishers.
4. Barrett and Margreth (2009). Intellectual Property. New York Aspen publishers.
5. Deborah E.Bouchoux (2013). Intellectual property: The Law of Trademarks, Copyrights, Patents, and Trade Secrets. Publisher: Cengage India

Reference Books

1. B.Ramakrishna and H.S.Anil Kumar (2017). Fundamentals of Intellectual Property Rights: For Students, Industrialist and Patent Lawyers. Notion Press.
2. V. K. Ahuja(2013). Law relating to Intellectual Property rights (2nd Edn). LexisNexis.
3. R. Radhakrishnan and S. Balasubramanian(2008). Intellectual property rights: Text and Cases. Excel Books India.
4. D. Goeland S. Parashar (2013). IPR Biosafety and Bioethics. Pearson Education India.

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE - 641029**

**THE MODALITIES FOR THE CONDUCT OF 100% CIA
EXAMINATIONS**

PREAMBLE

As per the recommendations of the Curriculum Development Cell in its meeting held on 27.08.2021, and decision taken in the General Board of Studies meeting held on 16.03.2022, the courses **Cyber Security and Information Security** were introduced in the III semester for all the UG programmes and in the even semester for the PG programme respectively for the students admitted from the academic year 2022-2023 and onwards. Also, it was unanimously decided to conduct 100 % CIA examinations (No End of Semester Examinations) for these courses. The name of the Courses Cyber Security and Information Security are renamed as **Basics of Cyber Security and Fundamentals of Information Security** as per the decision taken in the General Board of Studies meeting held on 26.03.2026 for the students to be admitted from the academic year 2026-2027 & onwards. As per the recommendations of the Curriculum Development Cell in its meeting held on 07.03.2022, it was approved in the BOS meeting held on 19.03.2022 to conduct 100% CIA Examinations for the **Extra Departmental Courses** offered in the UG and PG Programmes for the students admitted from the academic year 2022-2023 and onwards. The cited decisions had been approved by the Academic council in its meeting held on 18.04.2022. As per the recommendations of the Curriculum Development Cell in its meeting held on 27.02.2024, and decision taken in the General Board of Studies meeting held on 02.05.2024, the course **Basics of IPR** was introduced in the VI semester for all the UG programmes for the students admitted from the academic year 2024-2025 and onwards and decided to conduct 100 % CIA examinations (NO End of Semester Examinations) for the course.

Hence, the modalities is recommended for the following:

- (i) Conduct of I & II CIA Examinations
- (ii) Question Paper Pattern
- (iii) CIA Examination Mark Breakup
- (iv) Attendance Calculation

CONDUCT OF I & II CIA EXAMINATIONS

1. The CIA Examinations I & II for the above said courses must be conducted along with the other courses under centralized system.
2. The students must appear I & II CIA Examinations compulsorily, since **End of Semester Examinations will NOT be conducted** for the above said courses.
3. If any of the student (s) could not appear for CIA Examinations for the above said courses, with reasons mentioned in the College Calendar, re-examination shall be conducted as per the existing procedures.

QUESTION PAPER PATTERN

The following question paper pattern will be followed for the above said courses:

Section A - Multiple Choice	(10 × 1 = 10 Marks)
Section B - Either or Type	(5 × 5 = 25 Marks)
Section C - Either or Type	(5 × 8 = 40 Marks)

Maximum Marks : 75

Duration : 3 Hours

CIA EXAMINATION MARK BREAKUP

The CIA Examination mark breakup for the courses **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 30	30
2	CIA II – 75 Marks Converted to 30	30
3	Seminar/Objective Capacity Testing	10
4	Seminar/Objective Capacity Testing	10
5	Attendance	05
6	Any Case Study related to Cyber Security (as a Group)	15
	Total	100

The CIA Examination mark breakup for the **Extra Departmental Courses** offered for UG/PG Programmes is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 40	40
2	CIA II – 75 Marks Converted to 40	40
3	Seminar/Objective Capacity Testing	05
4	Seminar/Objective Capacity Testing	05
5	Attendance	05
6	Others (Group Discussion, Flipped Class room, etc.,)	05
	Total	100

ATTENDANCE CALCULATION

1. Separate attendance register must be maintained for **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** in the Department and the final consolidated Attendance must be submitted to the COE along with the assessment Marks.
2. The attendance must be calculated by using the following formula:
$$\text{Attendance percentage} = \frac{\text{Number of Classes attended}}{\text{Number of Classes conducted}} \times 100$$
3. The students should be allowed to write the CIA examinations as per the existing norms related to attendance. The staff in charge of the respective courses have the responsibility to calculate the attendance percentage and submit the same to the Coordinator of the CIA Examination Committee during the I CIA and II CIA Examinations.
4. If the staff in charge finds that students have not put up enough attendance during the I CIA Examinations, he/she shall counsel the student(s) appropriately so that at the end of the course they have sufficient Attendance.




PRINCIPAL
Kongunadu Arts & Science College
Coimbatore - 641 029

Programme Code:14		For all UG Degree Students		
Title of the paper: EDC Paper – Import and Export Procedure				
Batch 2026 – 2027	Hours/Week 2	Total Hours 30	Credits 3	Employability/ Entrepreneurship

Course Objectives

1. To comprehend the importance of export and import documentation and procedures.
2. To focus on International trade barriers and risk management.
3. To know about the EXIM Process.
4. To gain knowledge about global trade.
5. To understand the importance international business practices, customs and policies.

Course Outcomes (CO)

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

K1 to K5	CO1	Remember the basic concepts of Export and Import.
	CO2	Understand the procedure for Documentation.
	CO3	Apply the Logistics, shipping and Leasing Practices.
	CO4	Analyse the application of Import and Export Policies in Various Countries
	CO5	Evaluate and comparing Import and Export procedures in various Countries.

Syllabus**Unit I Basics of Import and Export****(6 Hours)**

Export & Import – Introduction, Definitions. Evolution of Export & Import. Foreign Trade - Institutional Framework and Basics. Multinational Organizations & Structure, International Business Scenario.

Unit II Documentation Procedure**(6 Hours)**

Export-Import—Documentation and Steps, Export-Import Strategies and Practice, Export Marketing, Business Risk Management and Coverage, Export Incentive Schemes

Unit III Logistics**(6 Hours)**

Logistics and Characteristics of Modes of Transportation, Characteristics of Shipping Industry, World Shipping, Containerization and Leasing Practices.

Unit IV Custom Clearance**(6 Hours)**

Export Procedures and Documents, Customs Clearance of Import and Export Cargo, Methods and Instruments of Payment and Pricing Inco terms, ***Methods of Financing Exporters.**

Unit V Export and Import in Various Countries (6 Hours)

Information Technology and International Business, Export & Import with European continent, Africa, Middle East Countries, Asian Countries, Australia and New Zealand, China and Japan Transferring IP Rights: Assignment contract, license agreement, and deed of assignment. Infringement and enforcement.

*** Denotes Self Study and Questions for Examinations may be taken from the Self Study Portions also.**

Text Books

1. BimalJaiswal & YusufKamal (2019), Export and Import Procedure and Documentation, Middle English Edition,
2. Rama Gopal. C., 'Export Import Procedures – Documentation and Logistics', New AgeInternational,2007

Reference Books

1. Justin Paul & Rajiv Aserkar, 'Export Import Management', 1/e, Oxford University Press
2. UshaKiran Rai, 'Export-Import and Logistics Management', PHI Learning Pvt. Ltd., 2007

Web source Reference

1. <https://content.dgft.gov.in/Website/CIEP.pdf>
2. <https://www.pasc.edu.in/wpcontent/uploads/2020/06/EXIMPROCEDURE.pdf>
3. <https://thuvienxuatnhapkhau.com/wpcontent/uploads/2024/07/Export-Import-Theory-Practices-and-Procedures.pdf>

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.B.Josephine Amala)	 Signature of the HOD (Dr.T.Kumar)
---	---

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE - 641029**

**THE MODALITIES FOR THE CONDUCT OF 100% CIA
EXAMINATIONS**

PREAMBLE

As per the recommendations of the Curriculum Development Cell in its meeting held on 27.08.2021, and decision taken in the General Board of Studies meeting held on 16.03.2022, the courses **Cyber Security and Information Security** were introduced in the III semester for all the UG programmes and in the even semester for the PG programme respectively for the students admitted from the academic year 2022-2023 and onwards. Also, it was unanimously decided to conduct 100 % CIA examinations (No End of Semester Examinations) for these courses. The name of the Courses Cyber Security and Information Security are renamed as **Basics of Cyber Security** and **Fundamentals of Information Security** as per the decision taken in the General Board of Studies meeting held on 26.03.2026 for the students to be admitted from the academic year 2026-2027 & onwards. As per the recommendations of the Curriculum Development Cell in its meeting held on 07.03.2022, it was approved in the BOS meeting held on 19.03.2022 to conduct 100% CIA Examinations for the **Extra Departmental Courses** offered in the UG and PG Programmes for the students admitted from the academic year 2022-2023 and onwards. The cited decisions had been approved by the Academic council in its meeting held on 18.04.2022. As per the recommendations of the Curriculum Development Cell in its meeting held on 27.02.2024, and decision taken in the General Board of Studies meeting held on 02.05.2024, the course **Basics of IPR** was introduced in the VI semester for all the UG programmes for the students admitted from the academic year 2024-2025 and onwards and decided to conduct 100 % CIA examinations (NO End of Semester Examinations) for the course.

Hence, the modalities is recommended for the following:

- (i) Conduct of I & II CIA Examinations
- (ii) Question Paper Pattern
- (iii) CIA Examination Mark Breakup
- (iv) Attendance Calculation

CONDUCT OF I & II CIA EXAMINATIONS

1. The CIA Examinations I & II for the above said courses must be conducted along with the other courses under centralized system.
2. The students must appear I & II CIA Examinations compulsorily, since **End of Semester Examinations will NOT be conducted** for the above said courses.
3. If any of the student (s) could not appear for CIA Examinations for the above said courses, with reasons mentioned in the College Calendar, re-examination shall be conducted as per the existing procedures.

QUESTION PAPER PATTERN

The following question paper pattern will be followed for the above said courses:

Section A - Multiple Choice	(10 × 1 = 10 Marks)
Section B - Either or Type	(5 × 5 = 25 Marks)
Section C - Either or Type	(5 × 8 = 40 Marks)

Maximum Marks : 75

Duration : 3 Hours

CIA EXAMINATION MARK BREAKUP

The CIA Examination mark breakup for the courses **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 30	30
2	CIA II – 75 Marks Converted to 30	30
3	Seminar/Objective Capacity Testing	10
4	Seminar/Objective Capacity Testing	10
5	Attendance	05
6	Any Case Study related to Cyber Security (as a Group)	15
	Total	100

The CIA Examination mark breakup for the **Extra Departmental Courses** offered for UG/PG Programmes is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 40	40
2	CIA II – 75 Marks Converted to 40	40
3	Seminar/Objective Capacity Testing	05
4	Seminar/Objective Capacity Testing	05
5	Attendance	05
6	Others (Group Discussion, Flipped Class room, etc.,)	05
	Total	100

ATTENDANCE CALCULATION

1. Separate attendance register must be maintained for **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** in the Department and the final consolidated Attendance must be submitted to the COE along with the assessment Marks.
2. The attendance must be calculated by using the following formula:
$$\text{Attendance percentage} = \frac{\text{Number of Classes attended}}{\text{Number of Classes conducted}} \times 100$$
3. The students should be allowed to write the CIA examinations as per the existing norms related to attendance. The staff in charge of the respective courses have the responsibility to calculate the attendance percentage and submit the same to the Coordinator of the CIA Examination Committee during the I CIA and II CIA Examinations.
4. If the staff in charge finds that students have not put up enough attendance during the I CIA Examinations, he/she shall counsel the student(s) appropriately so that at the end of the course they have sufficient Attendance.




PRINCIPAL
Kongunadu Arts & Science College
Coimbatore - 641 029

Programme Code: -		For B.A., BBA., B.Com., BCA., and B.Sc., Degree Students		
Title of the paper: Environmental Studies				
Batch 2026 – 2027	Semester I	Hours/Week 2	Total Hours 30	Credits 2

Course Objectives

1. To provide a fundamental understanding of natural resources, environmental ethics, and the impact of modern practical conservation and sustainability.
2. To inculcate knowledge and create awareness about concepts, components and function of ecosystems
3. To appraise on the importance of biodiversity, its values, threats, indigenous and Traditional knowledge systems, conservation strategies, and modern identification tools, and cultivate conscious responsibility and awareness for biodiversity conservation and sustainability.
4. To understand the environment threats and pollution, its impacts and mitigation strategies
5. To develop an understanding of disasters (natural and man-made) and its preparedness

Course Outcomes (CO)

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

K1 to K5	CO1	Formulate genetic resource conservation strategies and assess India's SDG performance through AI/ML tools.
	CO2	Evaluate and predict the impact of humans on web of life, global economy and quality
	CO3	Think critically and develop strategies for biodiversity conservation, sustenance and environmental equity through eco conscious approach
	CO4	Demonstrate values and have compassion towards complex environmental issues and take part in mitigating current environment challenges through sustainable solutions
	CO5	Apply basic safety and preparedness measures in disaster situations in society, household and workplace

Syllabus
Unit I Multidisciplinary Nature of Environment and its Social Ethics and values (6 Hours)

Introduction to environment; Historical Development of Human – environment interaction; Industrial revolution, Economic development and its impact on the environment; **Overview of resources:** Definition, Classification of natural resources – biotic and abiotic, renewable and non-renewable. **Renewable Resources:** Water Resources- Rainwater Harvesting, Reservoirs managements, AI & ML tools for water resource management. Sustainable Development goals - Agriculture and Environment. Revisiting traditional

agricultural practices- Biodynamic Farming, Physical and Biological soil factors.

Non-renewable Resources- fossil fuel, nuclear fuel, Energy Resources: Conventional and non-conventional Resources- solar, wind, clean energy- hydrogen, Biomass energy-coir pith, charcoal; Use of exotic/invasive weed biomass for alternative energy/economy. Eg: *Lantana camara*, *Eichhornia Sp*, Genetic Resources and conservation, strategies.

***Activity:** (i) Analyze your department and its practices towards compliance to SDG's. List out the compliances towards SDG's with justification.
(ii) Examine your campus' current resource conservation strategies and provide recommendations to improve its sustainability and resource efficiency.

* Students can take up any one of the above.

Unit II Ecosystems

(6 Hours)

Ecosystem- Definition, Components (producers, consumers and decomposers) and functions- Energy flow, Food chains and its types, food web, Disturbances to food chain and food web due to anthropogenic intrusions Eg: Diclofenac Case, Ecological pyramids: types and importance of ecological pyramids, **Types of Ecosystems:** Natural ecosystem- Aquatic Ecosystem (Pond, River, Marine and Estuarine), Terrestrial Ecosystem (Forest, Grassland and Desert). Artificial Ecosystem (Crop land).

Activity: Develop a working model for an ecosystem through building a Terrarium or Suseum.

Unit III Biodiversity

(6 Hours)

Concept of Biodiversity: Definition, Types-Genetic, Species and Ecosystem diversity. Indigenous Knowledge Systems on Biodiversity – Traditional knowledge and legal framework for bioprospecting and Biomimicry. Biodiversity- Values, uses and threats, sustainable use of bioresources for value additions, Conservation strategies of Biodiversity- *In-situ* - National Parks, Wildlife Sanctuaries, Community Reserve and Conservation Reserves, *Ex-situ* – Zoological Park, Aquarium, Botanical garden. ***Case Study-** Nilgiri Tahr Conservation Project.

Activity: (i) Applications for plant and animal identification by software –

iNaturalist and Merlin Bird ID

(ii) Field observation and documentation of the campus biodiversity.

Unit IV Environmental Threats and Pollution

(6 Hours)

Introduction and Classification of Pollution- physical, chemical and biological; major types of pollution- air, water, soil/land, noise, thermal, radioactive, solid waste, electronic waste (e-waste), plastic, biomedical waste.

Assessment and Monitoring: Pollution impact assessment/health risk

assessment & monitoring techniques, Biological indicators of pollution – Dissolved Oxygen (DO), Biological Oxygen Demand (BOD) and Chemical Oxygen Demand (COD). Impact of pollution and incidence of Life style disorders like Diabetes, Cardio Vascular Disease, Cancer, PCOS etc. **Waste Management** – concept of 3R (Reduce, Recycle and Reuse) and sustainability. ***Case studies:** Dye Industrial pollution from tanneries, paper and pulp industrial effluents in Noyyal and Cauvery rivers.

Activity: Prepare an Audit report for:

- (i) Water usage in your department/house
- (ii) Magnitude of solid waste generation and its management at your department/house.

Unit V Disaster Management and Preparedness

(6 Hours)

Definition and Classification of Disaster (Natural and Man-made disasters). **Natural Disaster:** Earthquakes, Landslides, Tsunami, Floods, Volcanic eruptions, Cyclones. Wayand- landslides, Joshimath- The sinking Village, Forest fires: causes, spread, control measures. **Man-made Disasters:** Industrial and chemical accidents (Bhopal disaster, oil spills), Nuclear hazards (Chernobyl and Fukushima). Kasargod- Impact of Endosulfan spraying on cashew farms. **Preparedness and safety measures:** Early warning system, response, recovery, mitigation, vulnerability, risk, resilience and capacity building. **Forecasting methods:** Conventional – cloud formation & wind, wave patterns, behaviours of animals & plants, Modern methods – remote sensing, drone and AI tools for impact assessment. ***Case studies:** Chennai flood 2015, causes and control measures.

Activity: Prepare (i) Personal/Class emergency plan

- (ii) Risk identification checklist like loose heavy furniture, poor wiring, blocked exits
- (iii) A document using Mobile technology to map local resources or identify safer locations.

Field Study: Visit to eco parks'/conservation sites and report.

* Case studies are not for examination purposes.

Text Books

1. Workbook on Environmental Science (2026), published by Kongunadu Arts and Science College, Coimbatore-641029.

Reference Books

1. Fundamentals of Ecology, Odum E.P, Odum H.T & Andrews- Saunders publications
2. Ecology, Environmental science and Conservation. Singh J.S & Gupta SR, S Chand Publishing (2017).

3. This Fissured Land: An Ecological History of India; Gadgil M & Guha R (1993), University of California Press, 1st Edition.
4. Environment (8th Ed.) by Raven PH, Gift, Bary LR, Hassenzahl DM, 2015, Wiley publishing house.
5. R. S. Ambasht, A Text Book of Plant Ecology, Students Friends & Company, 1990 - Plant ecology - 373 pages
6. A. Ravikrishnan (2019), Environmental Science and Engineering (Forth Edition) by Sri Krishna Hitech Publishing Company Pvt.Ltd, Velappanchavadi, Chennai.
7. Yadav, P. (2021). Applied and Economic Zoology. Kedar Nath Ram Nath
8. Krishnamurthy, K. V. (2023). An advanced textbook on biodiversity: Principles and practice. Oxford and IBH Publishing.
9. Anonymous (2003) Professional's The Wildlife (Protection) Act, 1972. Professional Book Publications.
10. National Disaster Management Guidelines - National Disaster Management Information and Communication System (NDMICS) (2011). A publication of the National Disaster Management Authority, Government of India. ISBN: 978-93-80440-12-5, February 2012, New Delhi.
11. Disaster Risk Management Systems Analysis: A Guide Book, Food and Agriculture Organization of the United Nations, Rome (2008). ISBN 978-92-5106056-8.

Web source Reference

1. <https://egyankosh.ac.in/bitstream/123456789/77368/1/Unit-4.pdf>
2. <https://agritech.tnau.ac.in/pdf/sustainableagriculture.pdf>
3. https://www.dev-practitioners.eu/media/key_documents/SDGs_Booklet_Web_En.pdf
4. <https://www.pmfias.com/environment-ecosystem-components-ecosystem/>
5. <https://www.ugc.gov.in/oldpdf/modelcurriculum/Chapter3.pdf>
6. https://mjcollege.kces.in/pdf/download_documents/study_material_env_studies/ch3.pdf
7. [https://www.deshbandhucollege.ac.in/pdf/resources/1587401626_BA\(H\)-Psc-Eco-Eng-BA\(P\)-II-Ecosystem.pdf](https://www.deshbandhucollege.ac.in/pdf/resources/1587401626_BA(H)-Psc-Eco-Eng-BA(P)-II-Ecosystem.pdf)
8. <http://www.tezu.ernet.in/denvsc/IDC/biodiversity.pdf>
9. <https://egyankosh.ac.in/bitstream/123456789/86424/1/Unit-11.pdf>
10. <https://utkaluniversity.ac.in/wpcontent/uploads/2022/05/Environmental-Pollution.pdf>
11. https://cdn.visionias.in/value_added_material/d6c24disaster_management.pdf
12. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SCIA4001.pdf

UCC 100

Sub.Code:26EVS101

13. [https://mrcet.com/downloads/MBA/Disaster%20and%20Crisis%20Management Digital%20Notes.pdf](https://mrcet.com/downloads/MBA/Disaster%20and%20Crisis%20Management%20Digital%20Notes.pdf)

Question Paper Pattern (External only)

Duration: 3 Hours

Maximum Marks: 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

Programme Code: -		For B.A., BBA., B.Com., BCA., and B.Sc., Degree Students		
Title of the paper: Value Education – Moral and Ethics				
Batch 2026 – 2027	Semester II	Hours/Week 2	Total Hours 30	Credits 2

Course Objectives

1. To impart Value Education in every walk of life.
2. To help the students to reach excellence and reap success.
3. To impart the right attitude by practicing self-introspection.
4. To portray the life and messages of Great Leaders.
5. To insist the need for universal brotherhood, patience and tolerance.
6. To help the students to keep they fit.
7. To educate the importance of Yoga and Meditation.

Course Outcomes (CO)

After completing the course the students will able to

K1 to K5	CO1	Remember to recognize Moral values, Ethics, contribution of leaders, Yoga and its practice
	CO2	Understand the differentiate and relate the day to day applications of Yoga and Ethics in real life situations
	CO3	Apply the principled life of great warriors and take it forward as a message to self and the society
	CO4	Analyse the Practical outcome of practicing Moral values in real life situation
	CO5	Evaluate and Rank the outcome of the pragmatic approach to further develop the skills

Syllabus**Unit I Moral and Ethics****(4 Hours)**

Introduction – Meaning of Moral and Ethics – Social Ethics – Ethics and Culture – Aim of Education

Unit II Life and Teachings of Swami Vivekananda**(6 Hours)**

Birth and Childhood days of Swami Vivekananda – At the Parliament of Religions – Teachings of Swami Vivekananda

Unit III Warriors of Our Nation**(4 Hours)**

Subhas Chandra Bose – Sardhar Vallabhbhai Patel – Udham Singh – V. O. Chidambaram Pillai – Bhagat Singh – Tiruppur Kumaran – Dheeran Chinnamalai – Thillaiaadi Valliammai – Velu Nachiyar – Vanchinathan

Unit IV Fundamentals of Yoga**(8 Hours)**

Introduction to Yoga – Benefits of Yoga - Principles of Yoga Practice–
Yoga for Health and Well Being – Yoga for Peace – Yoga for Success – Brain
Yoga Benefits – The Science of Yoga - Importance of Yoga in Modern Life

Unit V Yoga Practice**(8 Hours)**

Warm-Up Exercises in Yoga : Neck, Shoulder, Wrist, Hip, Knee and
Ankle Rotations - Basic Yoga Asanas: Tadasana, Vrikshasana, Bhujangasana,
Vajrasana , Shavasana and Ardhasiddhasana – Surya Namaskar - Pranayama
- Meditation and Relaxation

Text Books

1. Value Based Education – Moral and Ethics – compiled by Kongunadu Arts and Science College (Autonomous), 3rd Edition (2024).

Reference Books

1. Swami Vivekananda - A Biography, Swami Nikhilananda, Advaita Ashrama, India, 24th Reprint Edition (2010).
2. Gandhi, Nehru, Tagore and other eminent personalities of Modern India, Kalpana Rajaram, Spectrum Books Pvt. Ltd., revised and enlarged edition(2004).
3. Freedom Fighters of India, Lion M.G. Agrawal, Isha Books Publisher, First Edition (2008).
4. Easy steps to Yoga by Swami Vivekananda, A Divine Life Society Publication(2000).

Web source Reference

1. <https://youtu.be/4UXFb7Cs3PU?si=6c50D1IfFvxTXdX>
2. <https://youtu.be/zCag6hbDIQw?si=kNWsrIxQXvOKfacp>
3. https://youtu.be/_2GgRQJ9IbU?si=Xp_YEcCSR8mvMEG-
4. <https://youtu.be/ZkyN4Dy4kO0?si=BkctTS1W3jDS886v>
5. https://youtu.be/TWbiDzi-rQc?si=92crHrzoNq_0jrU-

Question Paper Pattern**Moral & Ethics****(External only)****Duration 3 Hrs****Total Marks: 50 Marks****Answer all Questions (5X10=50 marks)**

Essay type Either – Or/ Type - Question from each unit

Programme Code: -		For B.A., BBA., B.Com., BCA., and B.Sc., Degree Students		
Title of the paper: Non-Major Elective 1 – Human Rights				
Batch 2026 – 2027	Semester III	Hours/Week 2	Total Hours 30	Credits 2

Course Objectives

1. To prepare for responsible citizenship with awareness of the relationship between Human Rights, democracy and development.
2. To impart education on national and international regime on Human Rights.
3. To sensitive students to human suffering and promotion of human life with dignity.
4. To develop skills on human rights advocacy
5. To appreciate the relationship between rights and duties
6. To foster respect for tolerance and compassion for all living creature.

Course Outcomes (CO)

After completing the course the students will able to

K1 to K5	CO1	Understand the hidden truth of Human Rights by studying various provisions in the Constitution of India.
	CO2	Acquire overall knowledge regarding the Feminist perspectives in the Liberative Empowerment of Women.
	CO3	Gain knowledge about various gender roles and stereotypes involved in the comprehension of gender equality and women's rights.
	CO4	Comprehend the legal provisions and policies that foregrounds the safety of children in the society and to promote awareness.
	CO5	Gain enhanced knowledge about sexual and gender minorities to recognize, celebrate and acknowledge the diversified forms of gender expressions and rights.

Syllabus**Unit I Humans Rights Constitution of India****(6 Hours)**

Humans Rights - Constitution of India.

Unit II Women Empoerment in India**(6 Hours)**

Feminism and Sexual Violence - Women and Liberation

Unit III Gender Equality and Women's Rights**(6 Hours)**

Stereotype Gender Roles - Women's Education, Power and Science

Unit IV Right of the Child in India**(6 Hours)**

Status of child in contemporary Indian society - Special Laws and Policies for protection of children

Unit V SOGIESC Rights**(6 Hours)**

Understanding SOGIESC - basic Definitions - inclusivity of SOGIESC- Importance of studying SOGIESC- Presence of SOGIESC in Indian Traditions- temples and cultural practices that exemplify SOGIESC in India- Genetics of Sex determination- Genetics of Intersex community- Successful SOGIESC Personalities and achievers – Alan Turing- Sally Ride- Leonardo da Vinci- Alan Hart- Virginia Woolf- Bayard Rustin- Padmini Prakash- Akkai Padmashali- K Prithika Yashini- Laxmi Narayan Tripathi- Madhu Bai Kinnar- Manabi Bandhopadhyay- SOGIESC Rights and laws

Books for Study

1. Human Rights (2024) Compiled by Kongunadu Arts and Science College, Coimbatore –29.

Reference

1. Human Rights, by Jaganathan, MA., MBA., MMM., ML., ML., (Humanitarian Law) and J.P. Arjun Proprietor: Usha Jaganathan, Refugee Law, Law series, 1st floor, Narmatha Nanthi Street, Magathma Gandhi Nagar, Madurai – 625014.
2. Country Report on SOGIESC Rights In India: An Unfinished Agenda.
<https://www.ilgaasia.org/publications/india-country-report-an-unfinished-agenda>
3. Intersex.
<https://my.clevelandclinic.org/health/articles/16324-intersex>
4. SOGIESC Personalities:
<https://www.bbc.com/news/world-asia-india-29357630>
https://en.wikipedia.org/wiki/Laxmi_Narayan_Tripathi
https://en.wikipedia.org/wiki/Akkai_Padmashali
<https://www.indiatoday.in/india/story/prithika-yashini-india-first-transgender-police-officer-tamil-nadu-969389-2017-04-04>
<https://yourstory.com/2018/03/first-transgendre-college-principal-west-bengal>
5. SOGIESC Rights and laws
<https://www.openglobalrights.org/lgbtqia-to-sogiesc-reframing-sexuality-gender-human-rights/>
<https://static1.squarespace.com/static/5a84777f64b05fa9644483fe/t/625ead0484f9005d75b92dd0/1650371887436/ILGA+Asia+India+Report+2021.pdf>

UCC 105

Sub.Code:26UHR3N1

QUESTION PAPER PATTERN

Duration: 3 Hours

Max Marks: 75 Marks

Section A (5 x 5=25 Marks)

Short answer Questions, Either or type, one question from each unit.

Section B (5 x 10=50 Marks)

Essay answer Questions, Either or type, one question from each unit.

Programme Code: -		For B.A., BBA., B.Com., BCA., and B.Sc., Degree Students		
Title of the paper: Non-Major Elective 2 – Women’s Rights				
Batch 2026 – 2027	Semester IV	Hours/Week 2	Total Hours 30	Credits 2

Course Objectives

1. To know about the laws enacted to protect women against violence.
2. To impart awareness about the hurdles faced by women.
3. To develop a knowledge about the status of all forms of women to access to justice.
4. To create awareness about women's rights.
5. To know about laws and norms pertaining to protection of women.
6. To understand the articles this enables the women's rights.
7. To understand the Special Women Welfare laws.
8. To realize how the violence against Women puts an undue burden on healthcare services.

Course Outcomes (CO)

After completing the course the students will able to

K1 to K5	CO1	Appraise the importance of Women's Studies and incorporate Women's Studies with other fields
	CO2	Analyze the realities of Women Empowerment, Portrayal of Women in Media, Development and Communication
	CO3	Interpret the laws pertaining to violence against Women and legal consequences
	CO4	Contribute to the study of the important elements in the Indian Constitution, Indian Laws for Protection of Women
	CO5	Spell out and implement Government Developmental schemes for women and create awareness on modernization and impact of technology on Women

Syllabus**Unit I Women Studies****(6 Hours)**

Basic concepts of Women's studies in Higher education, Women's studies perspectives - Socialisation- Patriarchy - Women's studies as an academic discipline- Growth and development of Women's studies as a discipline internationally and in India.

Unit II Socio-Economic Development of women**(6 Hours)**

Family welfare measures, role of women in economic development, representation of women in media status of women land rights, women entrepreneurs, National policy for the empowerment of women.

Unit III Women's Rights – Access to Justice**(6 Hours)**

Crime against women, domestic violence – physical abuse- verbal abuse – emotional abuse - economic abuse – minorities, dowry- harassment and death, code of conduct for work place, abetment of suicide

Unit IV Women Protective Acts**(6 Hours)**

Protective legislation for women in the Indian constitution - Anti dowry, SITA, PNDT, and Prevention Sexual Harassment at Workplace (Visaka case), Domestic violence (Prevention) Act

Unit V Women and Child Welfare**(6 Hours)**

Safety provisions - various forms of mass media, radio, visual, internet, cyber space, texting, SMS and smart phone usage. Healing measures for the affected women and child society by private and public sector, NGO and society.

Text Books

1. **Women's Rights** (2021), Compiled by Kongunadu Arts & Science College, Coimbatore - 641 029

Reference Books

1. **"Rights of Indian women"** by Vipul Srivatsava. Publisher: Corporate Law Advisor, 2014.
2. **"Women's security and Indian law"** by Harsharam Singh. Publisher: Aabha Publishers and Distributors, 2015.
3. **"Women's Property Rights in India"** by Kalpaz publications, 2016.

QUESTION PAPER PATTERN**Duration: 3 Hours****Max. Marks: 75 Marks****Section A (5 x 5=25 Marks)**

Short answers, Either - or / type - question from each unit.

Section B (5 x 10=50Marks)

Essay type questions, Either - or / type - question from each unit.

Programme Code: -		For All UG Degree Students		
Title of the paper: Health and Wellness Programme				
Batch 2026 – 2027	Hours/Week -	Total Hours -	Extra Credits	Skill Development

Skill Areas:

Physical Fitness, Nutrition, Mental Health, Awareness on Drug addiction and its effects

Purpose:

The Health & Wellness course focuses on teaching the elements of physical, mental, emotional, social, intellectual, environmental well-being which are essential for overall development of an individual. The course also addresses the dangers of substance abuse and online risks to promote emotional and mental health.

Learning Outcomes:

Upon completion of the Health & Wellness course, students will be able to:

1. Demonstrate proficiency in sports training and physical fitness practices.
2. Improve their mental and emotional well-being, fostering a positive outlook on health and life.
3. Develop competence and commitment as professionals in the field of health and wellness.
4. Awareness on drug addiction and its ill effects

Focus:

During the conduct of the Health & Wellness course, the students will benefit from the following focus areas:

1. Stress Management.
2. Breaking Bad Habits.
3. Improving Interpersonal Relationships.
4. Building Physical Strength & Inner Strength.

Role of the Facilitator:

The faculty plays a crucial role in effectively engaging with students and guiding them towards achieving learning outcomes. Faculty participation involves the following areas:

1. **Mentorship & Motivation:** The Facilitator mentors students in wellness and self-discipline while inspiring a positive outlook on health. Faculty teach stress management, fitness, and daily well-being.

2. **Promoting a Safe and Inclusive Environment:** The facilitator ensures a safe, inclusive, and respectful learning environment for active student participation and benefit.

3. **Individualised Support and Monitoring Progress:** The facilitator plays a crucial role in providing personalized support, monitoring and guidance to students.

Guided Activities:

In this course, several general: guided activities have been suggested to facilitate the achievement of desired learning outcomes. They are as follows:

1. Introduction to Holistic Well-being.
2. Holistic Wellness Program- Nurturing Body and Mind
3. Breaking Bad Habits Workshop.
4. Improving the elements of physical, emotional, social, intellectual, environmental and mental well-being.
5. Creating situational awareness, digital awareness.
6. Understanding substance abuse, consequences and the way out.

Period Distribution

The following are the guided activities suggested for this Audit course.

The Physical Director should plan the activities by the students.

Arrange the suitable Mentor / Guide for the wellness activities.

Additional activities and programs can be planned for Health and Wellness.

S.No	Guided Activities	Period
1	Introduction to Holistic Well-being 1. Introduce the core components of Health & Well-being namely Physical, mental and emotional well-being. 2. Provide worksheets on all the four components individually and explain the interconnectedness to give an overall understanding.	
2	Wellness Wheel Exercise (Overall Analysis) 1. Guide students to assess their well-being in various life dimensions through exercises on various aspects of well-being, and explain the benefits of applying wellness wheel. Introduce Tech Tools: 1. Explore the use of technology to support well-being. 2. Introduce students to apps for meditation, sleep tracking, or healthy recipe inspiration.	
3	Breaking Bad Habits (Overall Analysis) 1. Open a discussion on bad habits and their harmful effects. 2. Provide a worksheet to the students to identify their	

	personal bad habits. 3. Discuss the trigger, cause, consequence and solution with examples. 4. Guide them to replace the bad habits with good ones through worksheets.	
4	Physical Well-being 1. Fitness Introduce the different types of fitness activities such as basic exercises, cardiovascular exercises, strength training exercises, flexibility exercises, so on and so forth. (Include theoretical explanations and outdoor activity). 2. Nutrition Facilitate students to reflect on their eating habits, their body type, and to test their knowledge on nutrition, its sources and the benefits. 3. Yoga & Meditation Discuss the benefits of Yoga and Meditation for one's overall health. Demonstrate different yoga postures and their benefits on the body through visuals (pictures or videos) 4. Brain Health Discuss the importance of brain health for daily life. Habits that affect brain health (irregular sleep, eating, screen time). Habits that help for healthy brains (reading, proper sleep, exercises). Benefits of breathing exercises and meditation for healthy lungs. 5. Healthy Lungs Discuss the importance of lung health for daily life. Habits that affect lung health (smoking, lack of exercises). Benefits of breathing exercises for healthy lungs. 6. Hygiene and Grooming Discuss the importance of hygienic habits for good oral, vision, hearing and skin health. Discuss the positive effects of grooming on one's confidence level and professional growth. <u>Suggested Activities (sample):</u> Nutrition: Invite a nutritionist to talk among the students on the importance of nutrition to the body or show similar videos shared by experts on social media. Organize a 'Stove less/fireless cooking competition' for students where they are expected to prepare a nutritious dish and explain the	

	nutritive values in parallel.	
5	Emotional Well-being 1. Stress Management Trigger a conversation or provide self-reflective worksheets to identify the stress factors in daily life and their impact on students' performance. Introduce different relaxation techniques like deep breathing, progressive muscle relaxation, or guided imagery. (use audio recordings or visuals to guide them through these techniques). After practicing the techniques, have them reflect on how these methods can help manage stress in daily life. 2. Importance of saying 'NO'. Explain the students that saying 'NO' is important for their Physical and mental well-being, Academic Performance, Growth and Future, Confidence, Self-respect, Strong and Healthy Relationships, building reputation for self and their family (avoid earning a bad name). Factors that prevent them from saying 'NO'. How to practice saying 'NO'. 3. Body Positivity and self-acceptance Discuss the following with the students. • What is body positivity and self-acceptance? • Why is it important? • Be kind to yourself. • Understand that everyone's unique. <u>Suggested Activities(Sample):</u> (Importance of saying 'NO') Provide worksheets to self-reflect on... ..how they feel when others say 'no' to them ...the situations where they should say 'no' Challenge students to write a song or rap about the importance of saying no and how to do it effectively. Students can perform their creations for the class.	
6	Social Well-Being 1. Practicing Gratitude Discuss the importance of practicing gratitude for building relationships with family, friends, relatives, mentors and colleagues. Discuss how one can show gratitude through words and deeds. Explain how practicing gratitude can create 'ripple effect'. 2. Cultivating Kindness and Compassion Define and differentiate between kindness and compassion.	

	Explore practices that cultivate these positive emotions. Self-Compassion as the Foundation. The power of small gestures. Understanding another's perspective. The fruits of compassion. 3. Practising Forgiveness Discuss the concept of forgiveness and its benefits. Forgiveness: What is it? and What it isn't? Benefits of forgiveness. Finding forgiveness practices. 4. Celebrating Differences Appreciate the value of individual differences and foster inclusivity. The World: A Tapestry of Differences (cultures, backgrounds, beliefs, abilities, and appearances). Finding strength in differences (diverse perspectives and experiences lead to better problem-solving and innovation). Celebrating differences, not ignoring them (respecting and appreciating the unique qualities). Activities for celebrating differences (share culture, learn about others, embrace new experiences). 5. Digital Detox Introduce the students to: The concept of a digital detox and its benefits for social well-being. How to disconnect from devices more often to strengthen real-world connections. <u>Suggested Activities (sample):</u> (Practicing Gratitude) Provide worksheets to choose the right ways to express gratitude. Celebrate 'gratitude day' in the college and encourage the students to honour the house keeping staff in some way to express gratitude for their service.	
7	Intellectual Well-being 1. Being a lifelong Learner Give students an understanding on: The relevance of intellectual well-being in this 21st century to meet the expectations in personal and professional well-being The Importance of enhancing problem-solving skills Cultivating habits to enhance the intellectual well-being (using the library extensively, participating in extra-curricular activities, reading newspaper etc.) 2. Digital Literacy Discuss: The key aspects of digital literacy and its importance in today's world.	

	It is more than just liking and sharing on social media. The four major components of digital literacy (critical thinking, communication, problem-solving, digital citizenship). Why is digital literacy important? Boosting one's digital skills. 3. Transfer of Learning Connections between different subjects - How knowledge gained in one area can be applied to others. <u>Suggested Activities(sample):</u> Intellectual Well-being. Provide worksheets to students for teaching them how to boost intellectual well-being. Ask the students to identify a long-standing problem in their locality, and come up with a solution and present it in the classroom. Also organize an event like 'Idea Expo' to display the designs, ideas, and suggestions, to motivate the students to improve their intellectual well-being.	
8	Environmental Well-being 1. The Importance of initiating a change in the environment. The session could be around: Defining Environmental well-being (physical, chemical, biological, social, and psychosocial factors) - People's behaviour, crime, pollution, political activities, infrastructure, family situation etc. Suggesting different ways of initiating changes in the environment (taking responsibility, creating awareness, _ volunteering, approaching administration). <u>Suggested Activities (sample):</u> Providing worksheets to self-reflect on how the environment affects their life, and the ways to initiate a change. Dedicate a bulletin board or wall space (or chart work) in the classroom for students to share their ideas for improving environmental well-being. Creating a volunteers' club in the college and carrying out monthly activities like campus cleaning, awareness campaigns against noise pollution, (loud speakers in public places), addressing anti- social behaviour on the campus or in their locality.	
9	Mental Well-being 1. Importance of self-reflection Discuss: Steps involved in achieving mental well-being (self-reflection, self- awareness, applying actions, achieving mental well-	

	being). Different ways to achieve mental well-being (finding purpose, coping with stress, moral compass, connecting for a common cause). The role of journaling in mental well-being. 2. Mindfulness and Meditation Practices Benefits of practicing mindful habits and meditation for overall well-being. 1. Connecting with nature Practising to be in the present moment — Nature walk, feeling the sun, listening to the natural sounds. Exploring with intention — Hiking, gardening to observe the nature. Reflecting on the emotions, and feeling kindled by nature. 2. Serving people Identifying the needs of others. Helping others. Volunteering your time, skills and listening ear. Finding joy in giving. 3. Creative Expressions Indulging in writing poems, stories, music making/listening, creating visual arts to connect with inner selves. <u>Suggested Activities(Sample):</u> (Mindfulness and Meditation) — Conducting guided meditation every day for 10 minutes and directing the students to record the changes they observe.	
10	Situational Awareness (Developing Life skills) 1. Being street smart Discuss: Who are street smarts? Why is it important to be street smart? Characteristics of a street smart person: Importance of acquiring life skills to become street smart — (General First-aid procedure, CPR Procedure, Handling emergency situations like fire, flood etc). 2. Digital Awareness Discuss: Cyber Security Information Literacy Digital Privacy Fraud Detection <u>Suggested Activities (sample):</u> (Street Smart) Inviting professionals to demonstrate the CPR Procedure Conducting a quiz on Emergency Numbers	

11	Understanding Addiction Plan this session around: Identifying the environmental cues, triggers that lead to picking up this habit. Knowing the impact of substance abuse — Adverse health conditions, social isolation, ruined future, hidden financial loss and damaging the family reputation. Seeking help to get out of this addiction. <u>Suggested Activities:</u> Provide Worksheets to check the students' level of understanding about substance addiction and their impacts. Share case studies with students from real-life. Play/share awareness videos on addiction/de-addiction, experts talk. *Conduct awareness programmes on Drugs and its ill effects. (Arrange Experts from the concerned government departments and NGOs working in drug addiction issues) and maintain the documents of the program.	
----	---	--

Closure:

Each student should submit a Handwritten Summary of their Learnings & Action Plan for the future.

Assessments:

- Use Self-reflective worksheets to assess their understanding.
- Submit the worksheets to internal audit/external audit.
- Every student's activities report should be documented and the same have to be assessed by the Physical Director with the mentor. The evaluation should be for 100 marks. No examination is required.

Scheme of Evaluation

Part	Description	Marks
A	Report	40
B	Attendance	20
C	Activities (Observation During Practice)	40
Total		100

References/Resource Materials:

The course acknowledges that individual needs for references and resources may vary.

However, here are some general reference materials and resources that may be helpful:

1. The Well-Being Wheel:



2. Facilities & Spaces: Some activities may require access to specific facilities, resources or spaces. Students may need to coordinate with the college administration to reserve these as required.

3. Online Resources:

1. United Nations Sustainable Development Goals - Goal 3 - Good Health & Well-Being: <https://www.un.org/sustainabledevelopment/health/>
2. Mindfulness and Meditation: Stanford Health Library offers mindfulness and meditation resources: <https://healthlibrary.stanford.edu/books-resources/mindfulness-meditation.html>
3. Breaking Bad Habits: James Clear provides a guide on how to build good habits and break bad ones: <https://jamesclear.com/habits>
4. 6 Ways to Keep Your Brain Sharp <https://www.lorman.com/blog/post/how-to-keep-your-brain-sharp>
5. What Is Social Wellbeing? 12+ Activities for Social Wellness <https://positivepsychology.com/social-wellbeing/>
6. How Does Your Environment Affect Your Mental Health? <https://www.verywellmind.com/how-your-environment-affects-your-mental-health-5093687>
7. How to say no to others (and why you shouldn't feel guilty) <https://www.betterup.com/blog/how-to-say-no>

JOB ORIENTED COURSE

Programme Code:14	For All Students
Title of the paper: JOC – Computer Application in Business	

Total Hours: 30 Hours**Course Objectives**

1. This course introduces some of the more advanced features of Microsoft Word, Excel and Power point specifically geared to accounting.
2. These features enable the delegate to make the most effective use of the Software when
3. Working with financial data, including the use of linked Workbooks and accounting functions.
4. On completion of the course, the delegate will be familiar with most of the main features of these programmes, including several features for accounting data analysis

SYLLABUS**UNIT I INTRODUCTION TO MS-OFFICE**

Introduction to software packages- components of MS-Office.

UNIT II MS-WORD

Working with word document, Inserting, filling and formatting a table-creating flyers, and even business cards --Sending E-mail from Word Import / Export of files Converting Word Document to Web Document - create an index, bibliography.

UNIT III MS-EXCEL

Creating and rearranging Worksheet, Organizing Charts and graphs, Ranges and Functions & Formula: Mathematical, Statistical Financial Functions such as NPV (Net present value), Future value, IRR (Internal Rate of Return), EMI (Equated Monthly Installments, Compounding Yearly, periodic and monthly) - Auto Calculate Using Names in a Formula, Formula Editing, Macros, Consolidation of Data & Data Analysis - Sorting List, Filter & More Filtering Techniques.

UNIT IV MS-EXCEL

Varying cell content and format with IF functions- using V lookup for accounting data- create accounting spread sheets for error checking and auditing - summarizing accounting data with Pivot Tables and Charts- forecasting and budgeting moving averages and trend analysis- importing and exporting data using worksheets.

UNIT V MS-POWERPOINT

Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - Media Clips - Adding the Transitions to the Slide Show - Special effects in detail - Setting Slide timings.

TEXT BOOKS

1. Learning Microsoft Office 2010 Paperback – 1 Dec 2015 by Ramesh Bangia (Author) Publisher: Khanna Publishers; 1 edition (1 December 2015)
2. Computer Basics with Office Automation Paperback – Import, 1 Jan 2011 by Archana Kumar (Author).

REFERENCE BOOK

1. PC software for windows- R.K.Taxali, 7th Edition, Tata Mc Grew Hill Publishers.

Content prepared by (Based on Inputs)  Signature of the Course in-charge (Dr.T. Deepika)	 Signature of the HOD (Dr.T.Kumar)
--	---