

KONGUNADU ARTS AND SCIENCE COLLEGE

(AUTONOMOUS)

COIMBATORE – 641 029



DEPARTMENT OF COMMERCE WITH IT

**CURRICULUM AND SCHEME OF EXAMINATIONS (CBCS)
(2025 – 2026 and onwards)**

**KONGUNADU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)**

Coimbatore – 641 029

DEPARTMENT OF COMMERCE WITH IT

Vision:

The Department of Commerce with Information Technology imparts knowledge and to make the students technically excellent in the field of Commerce.

Mission:

1. To create educated individuals qualified in specialized knowledge in the field of Commerce with Computer Application.
2. To plan and implement academic programmes 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 These courses have opened the floodgates to acquire knowledge of Commerce, Accounting, Management, Information Technology and Industry.

PO 2 This program courses bridge the gap between theory and practice by interaction with Industry and other organizations.

PO 3 Empower the students with necessary skills for excel in designing business projects and ventures by applying the Knowledge of Commerce, Accounting and Technology.

PO 4 Imbibe the knowledge of Information Technology for effective management of large scale business operations.

PO 5 Train and develop students for the brilliant future in the IT Sector, Software, Banks, Companies and BPOs.

PROGRAMME SPECIFIC OUTCOME (PSO)

PSO 1 Utilize knowledge and skills grounding in various commercial aspects and its recent trends

PSO 2 Learners can pursue Professional courses like CA, CMA, CS, CFA and other courses.

PSO 3 Programme has wider scope in the eve of software application jobs as well as Commerce, Business, Banking, Insurance and IT sectors.

PSO 4 Learners will gain thorough systematic and subject skills within various disciplines of commerce and IT.

PSO 5 Strengthen the students to become expert in the field of Information Technology with ethical consciousness.

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

COIMBATORE – 641 029

Programme Name: B.COM Information Technology

Curriculum and Scheme of Examination under CBCS

(Applicable to the students admitted during the Academic Year 2025-2026)

Semester	Part	Subject Code	Title of the Paper	Instruction hours / cycle	Exam. Marks			Duration of Exam (hours)	Credits
					CIA	ESE	TOTAL		
I	I	25TML101	Language I – Tamil I/ Hindi I/ French I/ Malayalam I/ Sanskrit I@	6	25	75	100	3	3
	II	25ENG101	English –I	6	25	75	100	3	3
	III	25UCI101	Core Paper 1 – Financial Accounting I	5	25	75	100	3	4
	III	25UCI102	Core Paper 2 – Principles of Management	5	25	75	100	3	3
	III	25UCI1A1	Allied Paper 1 – Business Mathematics	6	25	75	100	3	5
	IV	25EVS101	Environmental Studies **	2	-	50	50	3	2
Total				30	-	-	550	-	20
II	I	25TML202	Language II – Tamil II/ Hindi II/ French II/ Malayalam II/ Sanskrit II @	6	25	75	100	3	3
	II	25ENG202	English –II	6	25	75	100	3	3
	III	25UCI203	Core Paper 3 - Financial Accounting II	5	25	75	100	3	4
	III	25UCI2CL	Core Practical 1 – Computer Application I – MS Office and Tally	5	40	60	100	3	3
	III	25UCI2A2	Allied Paper 2 –Statistics for Business	6	25	75	100	3	5
	IV	25VED201	Value Education- Moral and Ethics**	2	-	50	50	3	2
Total				30	-	-	550	-	20
III	I	25TML303	Language III– Tamil III/ Hindi III/ French III/ Malayalam III/ Sanskrit III @	6	25	75	100	3	3
	II	25ENG303	English –III	6	25	75	100	3	3
	III	25UCI304	Core Paper 4 – Corporate Accounting I	4	25	75	100	3	4
	III	25UCI305	Core Paper 5 – Cost Accounting I	4	25	75	100	3	4
	III	25UCI3A3	Allied Paper 3 – Computer Application II - SQL Programming LAB	6	40	60	100	3	5
	IV	25UGC3S1	Skill Based subject 1- Cyber Security	2	100	-	100	3	3
	IV	25TBT301/ 25TAT301/ 25UHR3N1	Basic Tamil* / Advanced Tamil**/ Non-major elective- I**	2	-	75	75	3	2
Total				30	-	-	675	-	24

IV	I	25TML404	Language IV – Tamil IV/ Hindi IV/ French IV/ Malayalam IV/ Sanskrit IV @	6	25	75	100	3	3
	II	25ENG404	English –IV	6	25	75	100	3	3
	III	25UCI406	Core Paper 7 - Corporate Accounting II	4	25	75	100	3	4
	III	25UCI407	Core Paper 8 - Cost Accounting II	4	25	75	100	3	4
	III	25UCI4A4	Allied Practical 4 – Computer Application III – VB Programming LAB	6	40	60	100	3	5
	IV	25UCI4S2	Skill Based subject 2 - Principles of Marketing	2	25	75	100	3	3
	IV	25TBT402/ 25TAT402/ 25UWR4N2	Basic Tamil* / Advanced Tamil**/ Non-major elective- II**	2	-	75	75	3	2
Total				30	-	-	675	-	24
V	III	25UCI508	Core Paper 9 – Income Tax Law and Practices I	6	25	75	100	3	4
	III	25UCI509	Core Paper 10 – Management Accounting	6	25	75	100	3	4
	III	25UCI510	Core Paper 11 - Banking law and practice	6	25	75	100	3	4
	III	25UCI511	Core Paper 12 – Business Law	5	25	75	100	3	3
	III	25UCI5E1	Major Elective Paper 1	5	25	75	100	3	5
	IV	-	Extra Departmental Course	2	100	-	100	3	3
	-	25UCI5IT	Internship Training ****	Grade					
Total				30	-	-	600	-	23
VI	III	25UCI612	Core Paper 13 - Income Tax Law and Practices II	6	25	75	100	3	4
	III	25UCI613	Core Paper 14 – Auditing and Corporate Governance	6	25	75	100	3	4
	III	25UCI614	Core Paper 15 – Company law	6	25	75	100	3	4
	III	25UCI6CM	Core Practical 2 – Computer Application V: HTML and Web Designing	5	40	60	100	3	3
	III	25UCI6E2	Major Elective Paper 2 -	5	25	75	100	3	5
	III	25UCI6Z1	Project and Viva-Voce***	-	20	80	100	-	5
	IV	25UBI6S3	Skill Based subject 3- Basics of IPR	2	100	-	100	3	3
Total				30	-	-	700	-	28
V	25NCC \$ / 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 – 25HIN/MLM/FRN/SAN101 - 404

* - 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. Business Organization and Office Management
3. Management Information Systems
4. Consumer Affairs
5. Managerial Economics
6. FinTech

Non-Major Elective Papers

1. Human Rights
2. Women's Rights

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

25UCI5X1 – Digital Marketing

List of Cocurricular 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 CERTIFICATE COURSES (JOC):

1. JOC – 1: Strategic Management
2. JOC - 2: Accounting Software - Tally Practical

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
	III	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

- 25 % CIA is applicable to all subjects except JOC, COP and SWAYAM courses which are considered as extra credit courses.
 - 100 % CIA for Cyber Security, EDC and Basics of IPR.
 - The students should complete **Health and Wellness Programme (25UHW401)###** 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, Course era\$\$, IIT Bombay Spoken Tutorial, e-Pathshala etc.**, with a minimum of 4 weeks in duration before the completion of the 5th semester and the course completion certificate should be submitted through the HOD to the Controller of Examinations. Extra credits will be given to the candidates who have successfully completed.
- \$\$Note:** One course to be taken from course era 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.
- An **Onsite Training** preferably relevant to the course may be undertaken as per the discretion of the HOD.
 - Students who successfully complete **Naan Mudhalvan** courses in 3rd and 5th semester will be given 2 extra credits for each course. They are asked to submit the marks to Controller of Examinations through and undersigned by the HOD.

Semester	Naan Mudhalvan Course Title
III	GST Principles and Practice - I
V	GST Practice - II

Components of Continuous Internal Assessment

Components		Marks	Total
Theory			
CIA I	75	(75+75=150/10) 15	25
CIA II	75		
Assignment/Seminar		5	
Attendance		5	
Practical			
CIA Practical		25	40
Observation Notebook		10	
Attendance		5	
Practical			
CIA Practical		10	20
Observation Notebook		5	
Attendance		5	
Project			
Review		15	20
Regularity		5	

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN K1-Remembering;K2-Understanding;K3-Appling;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 (Allied)

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:

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

(For Allied papers)			
Knowledge Level	Section	Marks	Total
K3	Experiments	25	30
K4		05	
K5	Record Work		

3. ESE Project Viva Voce:

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

Scheme of Evaluation - Health and Wellness Programme (25UHW401)###

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

UCI 1

Subject Code: 25UCI101

Semester I

CORE PAPER 1 – FINANCIAL ACCOUNTING - I

Programme Code: 22						Programme Name : B.Com. Information Technology			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UCI101	5	-	-	4	75	25	75	100	
Course Objectives									
<ul style="list-style-type: none">➤ To understand the basic accounting concepts and standards.➤ To know the basis for calculating business profits.➤ To familiarize with the accounting treatment of depreciation➤ To learn the methods of calculating profit for single entry system➤ To gain knowledge on the accounting treatment of insurance claims.									

CO	Course Outcomes	Knowledge level	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	K1 to K5	Remember
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns		Understand
CO3	Analyse the various methods of providing depreciation		Apply
CO4	Evaluate the methods of calculation of profit		Analyse
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.		Evaluate

Unit	Contents	No. of hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic *Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.	15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments	15

UCI 2

Subject Code: 25UCI101

III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.	15
IV	Accounting from Incomplete Records Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.	15
V	Royalty and Insurance of Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim amount - Average clause (Loss of Stock only)	15
Total		75
THEORY 20% & PROBLEM 80% *Self-Study and questions for examinations may be taken from the self-study portions also. Teaching Methods: Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

TEXT BOOK	
1.	Financial Accounting, T.S.Reddy & A. Murthy, Margham Publishers, Chennai.
REFERENCE BOOKS	
1.	Financial Accounting- I, S P Jain and K. L. Narang, Kalyani Publishers, New Delhi.
2.	R.L.Gupta and V.K.Gupta, Financial Accounting, Sultan Chand, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	

UCI 3

Subject Code: 25UCI101

WEBSOURCE	
1.	https://www.slideshare.net/slideshow/accounting-for-depreciation-1/79346524
2.	https://www.slideshare.net/slideshow/basics-of-financial-accounting/28702113
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

		MAPPING				
CO \ PSO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	S	S	H	S
CO2		S	S	H	S	S
CO3		M	S	S	M	M
CO4		H	H	S	S	S
CO5		S	S	H	S	S

S– Strong H–High M– Medium L–Low

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UCI 4

Subject Code : 25UCI102

Semester I

CORE PAPER 2 – PRINCIPLES OF MANAGEMENT

Programme Code: 22						Programme Name : B.Com. Information Technology			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UCI102	5	-	-	3	75	25	75	100	
Course Objectives									
<ul style="list-style-type: none"> ➤ To understand the basic management concepts and functions ➤ To know the various techniques of planning and decision making ➤ To familiarize with the concepts of organisation structure ➤ To gain knowledge about the various components of staffing ➤ To enable the students in understanding the control techniques of management 									

CO	Course Outcomes	Knowledge level
CO1	Demonstrate the importance of principles of management.	Remember
CO2	Paraphrase the importance of planning and decision making in an organization.	Understand
CO3	Acquire the concept of various authorizes and responsibilities of an organization.	Apply
CO4	Enumerate the various methods of Performance appraisal	Analyze
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	Evaluate

Unit	Contents	No. of hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F.Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO).Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	15

UCI 5

Subject Code : 25UCI102

IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work From Home [WFH].	15
V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - *Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
Total		75
*Self-Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

Textbooks	
1	Gupta. C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
Reference Books	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

UCI 6

Subject Code : 25UCI102

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					
CO1	S	S	H	S	M
CO2	M	M	H	S	M
CO3	H	H	H	S	M
CO4	H	H	S	H	H
CO5	S	S	H	S	H

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

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UCI 7

Subject Code : 25UCI203

Semester II

CORE PAPER 3 – FINANCIAL ACCOUNTING – II

Programme Code: 22					Programme Name : B.Com. Information Technology				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UCI203	5	-	-	4	75	25	75	100	
Course Objectives									
<ul style="list-style-type: none">➤ The students are able to prepare different kinds of accounts such Hire purchase and Instalments System.➤ To understand the allocation of expenses under departmental accounts➤ To gain an understanding about partnership accounts relating to Admission and retirement➤ To provide knowledge to the learners regarding Partnership Accounts relating to dissolution of firm➤ To know the requirements of international accounting standards									

CO	Course Outcomes	Knowledge level	
CO1	To evaluate the Hire purchase accounts and Instalment systems	K 1 to K 5	Remember
CO2	To develop Branch accounts and Departmental Account		Understand
CO3	To understand the accounting treatment for admission and retirement in partnership		Apply
CO4	To show Settlement of accounts at the time of dissolution of a firm.		Analyse
CO5	To elaborate the role of IFRS		Evaluate

Unit	Contents	No. of hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit.	15
II	Branch and Departmental Accounts Branch – Dependent Branches : Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	15

UCI 8

Subject Code : 25UCI203

III	Partnership Accounts - I Partnership Accounts:– Admission of a Partner – *Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15
V	Accounting Standards for financial reporting Introduction to Accounting Standards – Purpose of Accounting Standards – Benefits of Accounting Standards – Development of Accounting Standard in India - Development of Accounting Standard in different nations - Composition of the Accounting Standards Board – Accounting Standards setting process – List of Accounting Standards –Ind AS - Introduction - International Accounting Standards (IAS) – International Financial Reporting Standards (IFRS) – Difference between Ind AS and IFRS.	15
Total		75
THEORY 20% & PROBLEM 80%		
*Self-Study and questions for examinations may be taken from the self-study portions also.		
Teaching Methods		
Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

TEXT BOOK	
1.	Financial Accounting, T.S.Reddy & A. Murthy, Margham Publishers, Chennai.
REFERENCE BOOKS	
1.	Financial Accounting- I, S P Jain and K. L. Narang, Kalyani Publishers, New Delhi.
2.	Financial Accounting, R.L.Gupta and V.K.Gupta, Sultan Chand, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
WEB SOURCE	
1.	https://bcaforca.com/wp-content/uploads/2022/11/11-Hire-Purchase-and-Instalment-Sale-Transactions.pdf
2.	https://nowgongcollege.edu.in/UploadFiles/Documents/ProfileLgoin/Subtitle/NColge_1372_Accountancy%20II.pdf
3.	https://www.sacm.ac.in/allupload/33097Scan%20copy%20of%20FA-2%20-%20Pratnership%20Accounting-I%20-%20Retirement%20of%20a%20Partner.pdf

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	S	H	S
CO2	S	S	S	S	H
CO3	S	S	M	M	M
CO4	H	S	H	H	H
CO5	S	H	H	S	S

S–Strong H–High M–Medium L–Low

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UCI 09

Subject Code: 25UCI2CL

Semester II

CORE PRACTICAL 1 – COMPUTER APPLICATION I MS OFFICE AND TALLY

Programme Code: 22						Programme Name : B.Com. Information Technology				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship	
25UCI2CL	-	-	5	3	75	40	60	100		
Course Objectives										
<ul style="list-style-type: none">➤ To familiarize with working in MS-WORD, Excel and PowerPoint.➤ To provide practical knowledge in working with MS- ACCESS.➤ To understand the basics of working in Microsoft package➤ To familiarize with working in accounting software and to various voucher entries.➤ To understand the basics of working in Tally accounting package.										

CO	Course Outcomes	K 3 to K 5	Knowledge level
CO1	Recall various techniques of working in MS-WORD		Apply
CO2	Analyzing financial data using EXCEL tools and to create presentations for seminars and lectures using animations		Analyse
CO3	Preparing the final accounts, BRS and Interpreting various reports using tally. Knowing about Cost Center and its Category		Evaluate

LIST OF PROGRAMS

MS – Word:

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Linespacing, Spell Check, Alignment, Header & Footer, inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations: Inserting the table,

UCI 10

Subject Code: 25UCI2CL

Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.

5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard / Templates.

MS – Excel:

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, and Decline.

MS – Power Point:

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice, if possible, to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out - The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation

MS – Access:

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation,

UCI 11

Subject Code: 25UCI2CL

Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.

2. Create mailing labels for student database which should include at least three Table must have at least two fields with the following details: Roll Number, Name, Course, Year, CollegeName, University, Address, Phone Number.

3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.

4. Create forms for the simple table ASSETS.

5. Create report for the PRODUCT database.

TALLY

1. Creation of a Company.
2. Creation of Stock Groups and Stock items.
3. Creation of Account Heads.
4. Generating Voucher Entries.
5. Display Trading, Profit and Loss Account and Balance Sheet.
6. Display Trail Balance & Ratio Analysis.
7. Preparation of Bank Reconciliation Statements.
8. Display Day books.
9. Display Subsidiary Books.
10. Preparation of cost center and cost category.
11. Generate E-Way bills by using Tally for purchase and Other Transactions.
12. Generate e-way bills at the time of Creation of invoices

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	S	H	S
CO2	S	S	S	S	H
CO3	S	S	M	M	M

S–Strong

H–High

M–Medium

L–Low

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UCI 12

Subject code: 25UCI304

Semester III

CORE PAPER 4 - CORPORATE ACCOUNTING I

Programme Code : 22						Programme Name: B.Com Information Technology			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UCI304	4	-	-	4	60	25	75	100	

Course Objectives

- To understand about the pro-rata allotment.
- To know the provisions of companies, Act under Redemption of Preference shares and debentures.
- To learn the form and contents of financial statements as per Schedule III of Companies Act 2013.
- To examine the factors affecting goodwill of a company.
- To identify the Significance of International financial reporting standard (IFRS).

CO	Course Outcomes	Knowledge level
CO1	To understand the provisions for underwriting commission	Remember
CO2	To examine the provisions of issue and redemption of preferences shares and debentures	Understand
CO3	To illustrate part I and part II forms	Apply
CO4	To value shares and goodwill	Analyse
CO5	To Analyse IND AS 7, 12,16	Evaluate

Unit	Contents	No. of Hours
I	Issue of Shares Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - *Types of Underwriting.	12
II	Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	12

UCI 13

Subject code: 25UCI304

III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.	12
IV	Valuation of Goodwill & Shares Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.	12
V	Indian Accounting Standards Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards - AS – 2 Valuation of Inventories, AS – 3 Cash Flow Statement, AS - 4 Contingencies and Events Occurring after the Balance Sheet Date, AS - 5 Net Profit or loss for the Period Prior Period Items and changes in Accounting Policies, AS -7 Construction Contracts, AS -9 Revenue Recognition, AS-10 Property, Plant and Equipment, AS - 11 The Effects of changes in Foreign Exchange Rates, AS -12 Accounting for Investments, AS -16 Borrowing Costs, AS – 19 Leases.	12
TOTAL		60
THEORY 20% & PROBLEM 80% *Self-Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion		

TEXT BOOK
1. Corporate Accounting - Reddy T.S & A Murthy, Margam Publishers.
REFERENCE BOOKS
Advanced Accountancy – Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd. Advanced Accountancy – Jain S P & K L Narang Kalyani Publishers.
NOTE: Latest Edition of Textbooks May be Used
Web Resources
https://www.tickertape.in/blog/issue-of-shares/ https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshare.res.pdf https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

UCI 14

Subject code: 25UCI304

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	S	M	S
CO2	S	S	H	H	S
CO3	S	H	S	S	M
CO4	S	M	S	H	H
CO5	S	S	H	S	H

S-Strong

H-High

M-Medium

L-Low

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UCI 15

Subject Code: 25UCI305

Semester III

CORE PAPER 5 - COST ACCOUNTING – I

Programme Code: 22						Programme Name : B.Com. Information Technology			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UCI305	4	-	-	4	60	25	75	100	
Course Objectives									
<ul style="list-style-type: none"> ➤ To understand the various concepts of cost accounting. ➤ To prepare and reconcile Cost accounts. ➤ To gain knowledge regarding valuation methods of material. ➤ To familiarize with the different methods of calculating labour cost. ➤ To know the apportionment of Overheads. 									

CO	Course Outcomes	Knowledge level	
CO1	Remember and recall the various concepts of cost accounting	K 1 to K 5	Remember
CO2	Demonstrate the preparation and reconciliation of cost sheet.		Understand
CO3	Analyse the various valuation methods of issue of materials.		Apply
CO4	Examine the different methods of calculating labour cost.		Analyse
CO5	Critically evaluate the apportionment of Overheads.		Evaluate

Unit	Contents	No. of Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - * Cost Accounting Vs Management Accounting – Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre.	12
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts – Unit Costing - Job Costing.	12
III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	12

UCI 16

Subject Code: 25UCI305

IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.	12
V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	12
Total		60
THEORY 20% & PROBLEM 80% *Self Study and questions for examinations may be taken from the self study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

TEXTBOOK	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi.
REFERENCE BOOKS	
1	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
2	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

MAPPING

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

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

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UCI 17

Subject Code: 25UCI3A3

Semester III

ALLIED PAPER 3 – COMPUTER APPLICATION II - SQL PROGRAMMING LAB

Programme Code : 22						Programme Name: B. Com Information Technology			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UCI3A3	-	-	6	5	90	40	60	100	
Course Objectives									
<ul style="list-style-type: none">➤ To understand the structured query language to communicate with the database.➤ To manipulate the data using SQL (To add, modify, delete and retrieve data).➤ To explore the basic commands and functions of SQL.➤ To extract information regarding the use of SQL to query a database.									

CO	Course Outcomes	Knowledge level
CO1	Understanding about table creation in DBMS and Familiarizing with the structured query language.	Apply
CO2	Performing the basic calculation based upon the queries.	Analyse
CO3	Applying the theoretical knowledge to create database using SQL.	Evaluate

LIST OF PROGRAMS

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
 - ✓ Insert 15 records into the table.
 - ✓ Display the structure of the table.
 - ✓ Display all the fields from the “Student” table.
 - ✓ Display name and marks in three subjects.
 - ✓ Insert “Total” and “Average” fields into the Student table.
 - ✓ Find the total and average marks of each student.
 - ✓ Insert values into the “Total” and “Average” fields by using arithmetic operators.
 - ✓ Find the total number of records in the table
 - ✓ Find the maximum total obtained by the students only in core and allied paper.

UCI 18

Subject Code: 25UCI3A3

- ✓ Find the Minimum marks in each subject.
- ✓ Display the records of student who scored above 80 in all subjects.
- ✓ Display Student name scoring above 80 marks in any one of the subject and whose age is 18.
- ✓ Display the records of student marks in ascending and descending order.
- ✓ 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.

- ✓ **Insert into “Course” table 10 records.**
- ✓ **Display the structure of the table.**
- ✓ Select the name of the students whose Course is B.Com (CA).
- ✓ Display all the details of the student whose cost exceeds 15,000.
- ✓ Display the student’s details who resides at Coimbatore and Ooty.
- ✓ Display the details of the student who undergo MBA courses.
- ✓ Display the names of the student whose name starts with character -‘C’.
- ✓ 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.

- ✓ Insert 10 records.
- ✓ Display all the records.
- ✓ Select the records of employees getting basic pay more than 5000.
- ✓ Display the records of employees who are situated in “Coimbatore”.
- ✓ Get the Name, Department and Date of Joining of employees whose basic pay is not equal to 3000.
- ✓ Calculate the total of basic pay.
- ✓ Get the records of employees who are situated in “Chennai” and whose basic pay is more than 5000.
- ✓ Calculate average basic pay.
- ✓ Select the number of persons having distinct salary.
- ✓ Display the number of records of employees who are in Accounts Department and have joined in 2015.
- ✓ Display Name, Department, and Date of Joining of employees of a particular department sort by name in ascending order.
- ✓ Display the Name, Date of Joining of Employees and basic pay who joined from 2010 to 2018.

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Subject Code: 25UCI3A3

- ✓ Display the records of employees who are in “Accounts” or “Sales” or “Production” departments using “in” clause.
 - ✓ 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
- ✓ Enter 10 records.
 - ✓ Select a particular where origin is Coimbatore.
 - ✓ Select all vehicles with capacity > 10.
 - ✓ Rename the table route chart1 to route chart2.
 - ✓ Delete a particular record where origin is “Madurai” and destination is “Ooty”.
 - ✓ Change the destination for a particular record.
 - ✓ Display only those records that originate in “Coimbatore” and terminate in “Chennai”.
- ✓ Update the table to set the distance between “Coimbatore” and “Chennai” to be 450.
 - ✓ 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
- ✓ Enter 10 records in each table.
 - ✓ Select the part field in both tables using “Union” without eliminating duplicate and with duplicate.
 - ✓ Select all the parts from table2 which are not present in table1.
 - ✓ Select the common part name from the two tables.
 - ✓ Update table1 by setting the quantity to 500 where pno and city are 5 and Chennai respectively.
 - ✓ Delete the record of a supplier “Menaka and Co” since he has discontinued his business.
 - ✓ Work out the **Count and Number Group Functions**.
 - ✓ Work out the **Date and Character Functions**.

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	S	H	S
CO2	S	S	S	S	H
CO3	S	S	M	M	M

S – Strong H – High M – Medium

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UCI 20

Subject Code: 25UCI406

Semester IV

CORE PAPER 6- CORPORATE ACCOUNTING – II

Programme Code: 22						Programme Name : B.Com. Information Technology			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UCI406	4	-	-	4	60	25	75	100	
Course Objectives									
<ul style="list-style-type: none">➤ To know the types of Amalgamation➤ To gain and understanding about reconstruction➤ To know final statements of Banking Companies➤ To understand the Legal requirements of Financial Accounts➤ To have an insight of modes of winding up of Company									

CO	Course Outcomes	Knowledge level	
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction	K 1 to K 5	Remember
CO2	Apply and alter the share capital and internal reconstruction		Understand
CO3	Do the accounting procedure of non-performing assets		Apply
CO4	Give the knowledge about insurance company accounts		Analyse
CO5	Prepare the consolidated accounts of holding companies and liquidator's final statements		Evaluate

Unit	Contents	No. of Hours
I	Amalgamation, Absorption & External Reconstruction Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).	12
II	Alteration of Share Capital & Internal Reconstruction Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.	12
III	Accounting of Banking Companies (as Per Banking Regulation Act) Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet.	12

UCI 21

Subject Code: 25UCI406

IV	Accounting of Insurance Companies (as per IRDA) Life Insurance Companies: Preparation of revenue account and Balance Sheet - Valuation Balance Sheet. General Insurance Companies (Fire and Marine): Preparation of revenue account and Profit and loss Account - Balance Sheet.	12
V	Holding Company Accounts & Liquidation of Companies Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). Meaning- *Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.	12
Total		60
THEORY 20% & PROBLEM 80% *Self Study and questions for examinations may be taken from the self study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

TEXT BOOK	
1. Reddy T. S. and A Murthy, Corporate Accounting, Margham Publishers, Chennai	
REFERENCE BOOKS	
1. Arulanandam M A & K S Raman, Advanced Accountancy, Himalaya Publishing, New Delhi.	
2. Advanced Accountancy – Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd. New Delhi	
NOTE: Latest Edition of Textbooks May be Used	
WEBSOURCE	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	H	H	M	H
CO3	S	H	S	H	S
CO4	H	S	M	H	M
CO5	S	M	H	S	H

S–Strong

H–High

M–Medium

L–Low

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UCI 22

Subject Code: 25UCI407

Semester IV

CORE PAPER 7 - COST ACCOUNTING – II

Programme Code: 22						Programme Name : B.Com. Information Technology			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UCI407	4	-	-	4	60	25	75	100	
Course Objectives									
<ul style="list-style-type: none">➤ To understand the standards in Cost Accounting➤ To know the concepts of contract costing.➤ To be familiar with the concept of process costing.➤ To learn about operation costing.➤ To gain insights into standard costing.									

CO	Course Outcomes	Knowledge level	
CO1	Remember and recall standards in cost accounting	K 1 to K 5	Remember
CO2	Apply the knowledge in contract costing		Understand
CO3	Analyze and assimilate concepts in process costing		Apply
CO4	Understand various bases of classification cost and prepare operating cost statement.		Analyse
CO5	Set up standards and analyse variances.		Evaluate

Unit	Contents	No. of Hours
I	Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – *Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.	12
II	Contract Costing Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Contract Costing and Job Costing - A Comparison - Preparation of Contract A/c.	12

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Subject Code: 25UCI407

III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Joint Products, By Products – Concept of Equivalent Production – Process Accounts - Process Losses and Gains.	12
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing – Hospital Costing – Simple Problems.	12
V	Standard Costing Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	12
Total		60
		Total

THEORY 20% & PROBLEM 80%

***Self Study and questions for examinations may be taken from the self-study portions also.**

Teaching Methods

Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.

TEXTBOOK	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi.
REFERENCE BOOKS	
1	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
2	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
WEB RESOURCES	
1	https://www.economicdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

MAPPING

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

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

UCI 24**Subject Code: 25UCI4A4****Semester IV****ALLIED PAPER 4 – COMPUTER APPLICATION III – VB PROGRAMMING
LAB**

Programme Code : 22						Programme Name: B.Com Information Technology				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship	
25UCI4A4	-	-	6	5	90	40	60	100		
Course Objectives										
<ul style="list-style-type: none"> ➤ To provide practical knowledge in Visual Basic Programming. ➤ To help the students to understand the concept of designing forms. ➤ To encourage the students to learn the application of various tools and properties. 										
CO	Course Outcomes								Knowledge level	
CO1	Knowing about the form designing with tool box.								K 3 to K 5	Apply
CO2	Developing the skills to create MDI form and Menu Editor.									Analyse
CO3	Evaluating the reports of Visual Basic Programs and Working with control arrays.									Evaluate

List of Programs

1. Create a program to perform arithmetic calculation.
2. Create a program to change font color and back color of a label box and changing of fontstyle.
3. Design a sample calculator using control arrays.
4. Create a program in visual basic by converting numbers into words by using select casestatement.
5. Calculate depreciation by using check box control.
6. Create a program to display list of products using list box.
7. Design a form to display tree view of folders and files.
8. Create Advertisement by using menu editor.
9. Manipulate string functions.
10. Create a form using common dialog box.
11. Create a mark sheet by using data control.
12. Create student database using ADODC control.

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	S	H	S
CO2	S	S	S	S	H
CO3	S	S	M	M	M

S- STRONG

H – HIGH

M - MEDIUM

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UCI 26

Subject Code: 25UCI508

Semester V

CORE PAPER 8 - INCOME TAX LAW AND PRACTICES I

Programme Code: 22						Programme Name: B.Com. Information Technology			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UCI508	6	-	-	4	90	25	75	100	
Course Objectives									
<ul style="list-style-type: none"> ➤ To understand the basic concepts & definitions under the Income Tax Act, 1961. ➤ To compute the residential status of an assessee and the incidence of tax. ➤ To compute income under the head salaries. ➤ To learn the concepts of Annual value, associated deductions and the calculation of income from House property. ➤ To compute the income from Business & Profession considering its basic principles & specific disallowances. 									

CO	Course Outcomes	Knowledge level	
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	K 1 to K 5	Remember
CO2	Assess the residential status of an assessee & the incidence of tax.		Understand
CO3	Compute income of an individual under the head salaries.		Apply
CO4	Ability to compute income from house property.		Analyse
CO5	Evaluate income from a business carried on or from the practice of a Profession.		Evaluate

Unit	Contents	No. of Hours
I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types – *Incomes Exempted under Section 10.	18
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	18

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Subject Code: 25UCI508

III	Income from Salary Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.	18
IV	Income from House Property Income from House Property – Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self– Occupied Property– Amenities –Deductions.	18
V	Profits and Gains from Business Profession Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.	18
Total		90
THEORY 20% & PROBLEM 80% *Self-Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion		

<u>TEXT BOOKS</u>	
1.	Income Tax Law and Practice - V.P.Gaur, Narang, Puja Gaur and Rajeev Puri, Kalyani Publishers, New Delhi.
<u>REFERENCE BOOKS</u>	
1.	Taxmann’s Students Guide to Income Tax – Dr. Vinod K. Singhanian, U.K. Bhargava Taxman, New Delhi.
2.	Income Tax Law and Practice - T.S. Reddy and Hariprasad Reddy, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	

UCI 28

Subject Code: 25UCI508

WEBSOURCE	
	https://cleartax.in/s/residential-status/
	https://www.legalraasta.com/itr/income-from-salary/
	https://taxguru.in/income-tax/income-house-properties.html

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	H	S	S
CO2	H	S	H	H	M
CO3	H	S	M	S	H
CO4	S	H	S	M	H
CO5	S	M	H	S	H

S– Strong H–High M– Medium L–Low

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UCI 29

Subject Code: 25UCI509

Semester V

CORE PAPER 9 - MANAGEMENT ACCOUNTING

Programme Code : 22						Programme Name: B.Com. Information Technology			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UCI509	6	-	-	4	90	25	75	100	
Course Objectives									
<ul style="list-style-type: none"> ➤ To understand basics management accounting ➤ To know the aspects of Financial Statement Analysis ➤ To familiarize with fund flow and cash flow analysis ➤ To learn about budgetary control ➤ To gain insights into marginal costing. 									

CO	Course Outcomes	Knowledge level	
CO1	Remember the need for the preparation of financial statements	K 1 to K 5	Remember
CO2	Understand the tools and techniques management accounting		Understand
CO3	Apply financial and non-financial information in decision making.		Apply
CO4	Analyse the complex ideas and tolerate ambiguity in managerial problem solving.		Analyse
CO5	Determine the roles and responsibilities of modern management accountants.		Evaluate

Unit	Contents	No. of Hours
I	Introduction to Management Account Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – * Management Accounting Vs Financial Accounting.	18
II	Financial Statement Analysis Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	18

UCI 30

Subject Code: 25UCI509

III	<p>Fund Flow Analysis & Cash Flow Analysis</p> <p>Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.</p> <p>Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.</p>	18
IV	<p>Budgetary Control</p> <p>Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.</p>	18
V	<p>Marginal Costing:</p> <p>Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.</p>	18
Total		90
<p>THEORY 20% & PROBLEM 80%</p> <p>*Self-Study and questions for examinations may be taken from the self-study portions also.</p> <p>Teaching Methods</p> <p>Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.</p>		

TEXT BOOKS	
1	Shashi K. Gupta, Sharma. R. K, Management Accounting, Kalyani publishers, Ludhiana.
REFERENCE BOOKS	
1	Dr.S.N.Maheswari , Management Accounting and Financial Control, Sultan Chand & Sons, New Delhi.
2	T.S. Reddy & Y. Hariprasad Reddy, Management Accounting, Margham Publications, Chennai.

UCI 31

Subject Code: 25UCI509

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

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

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UCI 32

Subject Code: 25UCI510

Semester V

CORE PAPER - 10 BANKING LAW AND PRACTICE

Programme Code : 22				Programme Name: B.Com. Information Technology					
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UCI510	6	-	-	4	90	25	75	100	
Course Objectives									
<ul style="list-style-type: none"> ➤ To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks ➤ To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function ➤ To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion ➤ To understand how capital fund of commercial banks, objectives and process of Asset securitization etc ➤ To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc 									

CO	Course Outcomes	Knowledge level	
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	K1 to K5	Remember
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function		Understand
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion		Apply
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc		Analyse
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.		Evaluate

Unit	Contents	No. of Hours
I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - *Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.	18

UCI 33

Subject Code: 25UCI510

II	<p>RBI</p> <p>Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.</p>	18
III	<p>Bank Account</p> <p>Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account- ‘Donatio Mortis Causa’-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.</p>	18
IV	<p>Endorsement</p> <p>Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement - Paying Banker-Banker’s Duty - Dishonouring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty – RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.</p>	18
V	<p>E-Banking</p> <p>Meaning-Services-e-banking and Financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional Banking-Services-Drawbacks-Frauds in Internet banking. Internet and Mobile banking – Anywhere Banking - Any Time Banking - Electronic Mobile Wallets. ATM Evolution -Concept-Features – Type. Forms of Payments -Electronic money - Meaning – Categories - Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS- Meaning- Steps–Benefits-Other Utilities -AI in banking Sector.</p>	18
Total		90
<p>* Self-study and Questions for Examinations May Be taken from the Self Study Portions also.</p> <p>Teaching Methods</p> <p>Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion Blended learning.</p>		

UCI 34

Subject Code: 25UCI510

TEXT BOOK	
1	Gurusamy S. Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai.
REFERENCE BOOKS	
1	Muralitharan. Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi.
2	Gajendra. A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi.
3	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
WEB SOURCE	
1	https://www.rbi.org.in/
2	https:// businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

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UCI 35

Subject Code: 25UCI511

Semester V

CORE PAPER - 11 BUSINESS LAW

Programme Code : 22						Programme Name: B.Com. Information Technology			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UCI511	5	-	-	3	75	25	75	100	
Course Objectives									
<ul style="list-style-type: none"> ➤ To know the nature and objectives of Mercantile law ➤ To understand the essentials of valid contract ➤ To gain knowledge on performance contracts ➤ To define the concepts of Bailment and pledge ➤ To understand the essentials of contract of sale 									

Course Outcome		Knowledge level	
CO1	Explain the Objectives and significance of Mercantile law	K1 to K5	Remember
CO2	Understand the clauses and exceptions of Indian Contract Act.		Understand
CO3	Explain concepts on performance, breach and discharge of contract.		Apply
CO4	Outline the contract of indemnity and guarantee		Analyse
CO5	Explain the various provisions of Sale of Goods Act 1930		Evaluate

Unit	Contents	No. of Hours
I	Introduction Law – Meaning and Definition – Objectives of Law - its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law.	15
II	Elements of Contract Indian Contract Act 1872: Meaning and Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent –Unlaw full agreement- Legality of Object – Contingent Contracts – Void Contract.	15
III	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract.	15

UCI 36

Subject Code: 25UCI511

IV	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailment, Rights and Duties of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Vendor. * Caveat Emptor	15
Total		75
<p>*Self-Study and questions for examinations may be taken from the self-study portions also.</p> <p>Teaching methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.</p>		

TEXT BOOK
1. Business Laws, N.D. Kapoor, Sultan Chand and Sons, New Delhi.
REFERENCE BOOKS
1. Business Law, Kathiresan and Radha, Prasana Publishers. Madurai.
2. Business Law, R.S.N. Pillai, S.Chand, New Delhi.
NOTE: Latest Edition of Textbooks May be Used
WEBSOURCE
www.cramerz.com www.digitalbusinesslawgroup.com http://swcu.libguides.com/buslaw http://libguides.slu.edu/businesslaw

MAPPING

S–Strong

H–High

M–Medium

L–Low

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					
CO1	H	H	H	S	M
CO2	H	M	H	S	H
CO3	S	H	M	S	H
CO4	M	H	H	H	H
CO5	S	M	H	S	S

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UCI 37

Subject Code: 25UCI612

Semester VI

CORE PAPER - 12 INCOME TAX LAW AND PRACTICE – II

Programme Code: 22					Programme Name: B.Com. Information Technology				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UCI612	6	-	-	4	90	25	75	100	
Course Objectives									
<ul style="list-style-type: none">➤ To understand provisions relating to capital gains➤ To know the provisions for computation of income from other sources.➤ To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.➤ To learn about assessment of individuals➤ To gain knowledge about assessment procedures.									

CO	Course Outcomes	Knowledge level	
CO1	Remember and recall provisions on capital gains	K1 to K5	Remember
CO2	Apply the knowledge about income from other sources		Understand
CO3	Analyze the set off and carry forward of losses provisions		Apply
CO4	Learn about assessment of individuals		Analyze
CO5	Apply procedures learnt about assessment procedures.		Evaluate

Unit	Contents	No. of Hours
I	Capital Gains Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.	18
II	Income From Other Sources Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.	18

UCI 38

Subject Code: 25UCI612

III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.	18
IV	Assessment of Individuals Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).	18
V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Related Return – Defective Return – Signing of Return – *Permanent Account Number (PAN)	18
Total		90
THEORY 20% & PROBLEM 80% *Self-Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

TEXT BOOK	
1. Income Tax Law and Practice - V.P.Gaur, Narang, Puja Gaur and Rajeev Puri, Kalyani Publishers, New Delhi.	
REFERENCE BOOKS	
1. Taxmann's Students Guide to Income Tax – Dr. Vinod K. Singhania, U.K. Bharghava, Taxman, New Delhi.	
2. Income Tax Law and Practice - T.S. Reddy and Hariprasad Reddy, Margham Publications, Chennai.	
NOTE: Latest Edition of Textbooks May be Used	

UCI 39

Subject Code: 25UCI612

WEBSOURCE
https://www.investopedia.com/terms/c/capitalgain.asp
https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
https://www.incometax.gov.in/iec/foportal/

MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	H	S	S
CO2	H	S	H	H	M
CO3	H	S	M	S	H
CO4	S	H	S	M	H
CO5	S	M	H	S	H

S– Strong H–High M– Medium L–Low

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UCI 40

Subject Code: 25UCI613

Semester VI

CORE PAPER 13 - AUDITING AND CORPORATE GOVERNANCE

Programme Code : 22						Programme Name: B.Com. Information Technology			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UCI613	6	-	-	4	90	25	75	100	
Course Objectives									
<ul style="list-style-type: none">➤ To enable students to understand process of auditing and its classification.➤ To impart knowledge on internal check and internal control.➤ To illustrate the role of auditors in company.➤ To help students understand the framework, theories and models of Corporate Governance.➤ To provide insights into the concept of Corporate Social Responsibility									

CO	Course Outcomes	Knowledge level	
CO1	Remember the concept, nature and scope of auditing	K 1 to K 5	Remember
CO2	Understand the methods of valuation of assets and liabilities		Understand
CO3	Apply the necessary procedures in conducting the audit		Apply
CO4	Consider internal control systems		Analyse
CO5	Determine the duties and responsibilities of auditors in the digital era		Evaluate

Unit	Contents	No. of Hours
I	Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.	18
II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.	18

UCI 41

Subject Code: 25UCI613

III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – *Procedure of Audit under ISA System.	18
IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.	18
V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.	18
TOTAL		90
*Self-Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

TEXT BOOK	
1	C. B. Gupta, Neha Singhal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
REFERENCE BOOKS	
1	<u>B. N. Tandon, S. Sudharsanam & S.Sundharabahu</u> , Practical Auditing, S.Chand & Sons, New Delhi.
2	Dinkar Pagare, Principles and Practice of Auditing, <u>Sultan Chand & Sons</u> , New Delhi.
NOTE: Latest Edition of Textbooks May be Used	

UCI 42

Subject Code: 25UCI613

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

MAPPING

PSO CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	H	H	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

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UCI 43

Subject Code: 25UCI614

Semester VI

CORE PAPER 14 - COMPANY LAW

Programme Code : 22						Programme Name: B.Com. Information Technology			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25UCI614	6	-	-	4	75	25	75	100	
<p style="text-align: center;">Course Objectives</p> <ul style="list-style-type: none"> ➤ To know company law 1956 and Companies Act 2013 ➤ To have an understanding on the formation of a company ➤ To understand the requisites of meeting and resolution ➤ To gain knowledge on the procedure to appoint and removal of Directors ➤ To familiarize with the various modes of winding up 									

CO	Course Outcomes	Knowledge level
CO1	Understand the classification of companies under the act	Remember
CO2	Examine the contents of the Memorandum of Association & Articles of Association	Understand
CO3	Know the qualification and disqualification of Auditors	Apply
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	Analyse
CO5	Analyse the modes of winding up	Evaluate

Unit	Contents	No. of Hours
I	Introduction to Company law Companies Act 2013 – Meaning and Definition of a Company, Characteristics of Company– Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies - Based on Incorporation, Liability, Number of Members, Control – Difference between Public company and Private Company.	18
II	Formation of Company Formation of a Company – Promoter – Fundamental of filling Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents – Kind – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.	18

UCI 44

Subject Code: 25UCI614

III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Rights and Duties, Disqualification, Appointment and Removal of an Auditor.	18
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment / Removal – Disqualification – Director Identification Number (DIN) – Woman Director and Independent Director – Directorships – Powers – Duties - Company secretary – Appointment – Powers and Duties – Removal – Insider Trading- Managing Director – Manager – Secretarial Audit. Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	18
V	Winding up Meaning – Modes – Compulsory Winding Up – * Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	18
TOTAL		90
*Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

TEXT BOOK

- 1) N.D. Kapoor , Company Law- Sultan Chand and Sons, New Delhi.

REFERENCE BOOKS

- 1) Company Law -Kathiresan and Radha, Prasanna Publishers, Madurai.
- 2) Company Law – Dr. G.K.Varshney , Sahitya Bhawan Publications.

NOTE: Latest Edition of Textbooks May be Used

WEB RESOURCE

- 1) <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
- 2) <https://vakilsearch.com/blog/explain-procedure-formation-company/>
- 3) <https://www.investopedia.com/terms/w/windingup.asp>

UCI 45

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	S	H	H
CO2	S	H	S	H	S
CO3	H	H	S	S	S
CO4	S	H	M	H	H
CO5	S	S	H	S	H

S-Strong

H-High

M-Medium

L-Low

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UCI 46

Subject Code: 25UCI6CM

Semester VI

CORE PRACTICAL 2 COMPUTER APPLICATIONS – V HTML AND WEB DESIGNING

Programme Code : 22						Programme Name : B.Com. Information Technology			
Subject Code	L	T	P	Credits	Total Hours	CI A	External	Total	Employability / Entrepreneurship
25UCI6CM	-	-	5	3	75	40	60	100	
Course Objectives									
<ul style="list-style-type: none">➤ To provide the students about the practical knowledge in HTML programming.➤ To make the students to understand the concept of web designing.➤ To comprehend about Internet and know about various tags and buttons.									

CO	Course Outcomes	Knowledge level	
CO1	Knowing the creation of web page using HTML.	K3 to K5	Apply
CO2	Understanding about linking the web pages using Anchor tags.		Analyze
CO3	Learning about of table creation properties and Buttons in designing a form.		Evaluate

List of Programs

1. Create a webpage or changing the background and font color for an application by using font tags.
2. Create web page for linking more documents by using anchor tag.
3. Create a web page for marks statement by using caption, table tags.
4. Create a Sample invitation by using frame tag.
5. Create a sample web page for advertising a product by using image and unordered list tags.
6. Create a Program using HTML to display the ordered list and unordered List of a Departmental Store.
7. Create a Program using HTML for on-line shopping.
8. Create a sample college website.
9. Create a registration form by using command button, radio button, text box, combo box and check box.
10. Program to display Image and link using HTML tags.

UCI 47

Subject Code: 25UCI6CM

11. Create a program by using marquee tags.

12. Create a Resume using HTML Tag.

MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	S	H	S
CO2	H	H	S	M	H
CO3	S	M	H	H	M

S– Strong **H** –High **M**–Medium

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UCI 48

Subject Code: 25UCI6Z1

Semester VI PROJECT AND VIVA VOCE

Programme Code : 22		Programme Name : B.Com. Information Technology			
Subject Code	Credits	CIA	External	Total	Employability / Entrepreneurship
25UCI6Z1	5	20	80	100	
Course Objectives					
<p>➤ To find out and suggest the ideas related to the practical problems in the field of commerce.</p> <p>➤ To design a program for conversion of manual work into computerized format in various areas.</p> <p>To make the students to understand the importance and needs of Research and Project for the benefit of the society.</p>					

CO	Course Outcomes	Knowledge level	
CO1	Identifying the practical problems in different areas of Commerce.	K 1 to K 5	Remember
CO2	Collecting data using various techniques		Understand
CO3	Applying statistical tools and analyzing the data.		Apply
CO4	Designing the computer based projects, suggest solution and concluding the project.		Analyse
CO5	Giving solution to the problem		Evaluate

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 Commerce and Commerce allied with Information Technology 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

UCI 49

Subject Code: 25UCI6Z1

Guidelines to the distribution of marks

CIA	Project Review	15	20
	Regularity	5	
ESE	Project Report	60	80
	Viva-voce	20	
Grand Total			100

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCI 50

ELECTIVE PAPER - RESEARCH METHODOLOGY

Programme Code: 22					Programme Name : B.Com. Information Technology			
L	T	P	Credits	Total Hours	Marks			Employability
					CIA	External	Total	
5	-	-	5	75	25	75	100	

Course Objectives
<ul style="list-style-type: none"> ➤ To enlighten the students about the basic research concepts ➤ To help the students to learn about the implementation of research methods ➤ To enable the students understand sampling methods ➤ To make students understand about the various methods of Data collection ➤ To motivate the students in developing report writing skills about the research

CO	Course Outcomes	Knowledge level	
CO1	Knowing the basic concepts of research methodology.	K1 to K5	Remember
CO2	Understanding the procedure for research design and sample design.		Understand
CO3	Knowing the application of different methods in data collection.		Apply
CO4	Framing and analyzing the hypotheses for research.		Analyse
CO5	Interpreting the research report.		Evaluate

Unit	Contents	No. of Hours
I	Research and Sample Design Research – Definitions – Importance – Advantages and Limitations – The research process – Problem Identification – Design of Research – Types of Design – Sampling Process and Selection – Sample Types – Sample size and Sampling errors.	15
II	Collection of Data and Scaling Techniques Data Collection – Methods – Tools – Questionnaire – Interview Schedule – Kinds of Data – Attitude measurement of scaling Technique – Editing, Coding, Tabulation.	15

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III	Hypothesis and Testing of Hypothesis Statistical Data Analysis – Hypothesis – it's sources – Formulation and testing of hypothesis – Z-test, T-test – Chi-Square Test (simple problems only).	15
IV	Research Methods Application of Research – Product research – Price Research – Motivation research – Promotion research – Distribution research – Sales control research – *Media research.	15
V	Interpretation and Report Writing Interpretations and report writing – Steps in writing reports – Layout of reports, types and principles of report writing – Graphical Representation of Results.	15
Total		75
<p>*Self-Study and questions for examinations may be taken from the self-study portions also.</p> <p>Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.</p>		

Textbooks
C.R. Kothari, Research Methodology, New age International Publishers.
P.Saravanavel, Research Methodology, Kital Mahal Agencies,Allahabad
Reference Books
Zikmund,Babin,Carr,Adhikar,Griffin, Business Research Method, Cengage India Private Limited
A.K.P.Swain, A Text Book of Research Methodology, Kalyanipublishers, New Delhi.
R.Panneerselvam, Research Methodology, Prentice Hall of India.
NOTE: Latest Edition of Textbooks May be Used
Web Resources
1. https://onlinecourses.swayam2.ac.in/cec20_mg14/preview
2. https://skyfox.co/wp-content/uploads/2020/09/Business-Research-Methods.pdf
3. https://mu.ac.in/wp-content/uploads/2022/08/MMS-Business-Research-Methods.pdf

MAPPING

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

S – STRONG H – HIGH M – MEDIUM L – LOW

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UCI 52

ELECTIVE PAPER - BUSINESS ORGANIZATION AND OFFICE MANAGEMENT

Programme Code: 22					Programme Name : B.Com. Information Technology			
L	T	P	Credits	Total Hours	Marks			Employability
					CIA	External	Total	
5	-	-	5	75	25	75	100	

Course Objectives	
➤	To enlighten the students about the basic of business formation.
➤	To make students understand about the various forms of business
➤	To enable students know about the various sources of finance to raise capital
➤	To help the students to learn about the office management system.
➤	To enable the students understand the share trading operations

CO	Course Outcomes	Knowledge level	
CO1	Understanding the form of business organization	K1 to K5	Remember
CO2	Knowing about the formation of business.		Understand
CO3	Learning about stock exchange and DEMAT account.		Apply
CO4	Understanding about office setup.		Analyse
CO5	Remembering the concept of office layout and its functions.		Evaluate

Unit	Contents	No. of Hours
I	Introduction to Business Organization: Nature and scope of Business, Forms of Business Organization – Sole Trader, Partnership firms, Companies and Co-operative Societies – *Public Enterprise.	15
II	Sources of Finance: Location of Business – Factors influencing location, localization of industries – Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.	15

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III	Stock Trading Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.	15
IV	Office Concept Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing.	15
V	Office Management Office machines and equipment – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.	15
Total		75
		Total 1
<p>*Self-Study and questions for examinations may be taken from the self-study portions also.</p> <p>Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.</p>		

Textbooks
<ol style="list-style-type: none"> 1. Bhusan , Y K, Business Organization, Sultan Chand and Sons. 2. Ghosh, P.K. Office Management: Principles and Practice, Sultan Chand and Sons. 3. Kathiresan & Radha. Business Organization and Office Management. Prasanna Publishing House, Chennai.
Reference Books
<ol style="list-style-type: none"> 1. Dinker Pagare “Business Organization & Management”, Sultan Chand and Sons. 2. Gupta C.B., “Business Organization & Management”, Sultan Chand and Sons.
NOTE: Latest Edition of Textbooks May be Used
Websites
<ol style="list-style-type: none"> 1. https://onlinecourses.swayam2.ac.in/cec22_mg07/preview 2. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1407.pdf

MAPPING

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

S – STRONG H – HIGH M – MEDIUM L – LOW

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UCI 54

ELECTIVE PAPER : MANAGEMENT INFORMATION SYSTEM

Programme Code: 22					Programme Name : B.Com. Information Technology			
L	T	P	Credits	Inst. Hours	Marks			Employability
					CIA	External	Total	
6	-	-	5	6	25	75	100	
Course Objectives								
<ul style="list-style-type: none"> ➤ To familiarize the students about the concepts of information system ➤ To help them to know the applications of information system in business ➤ To encourage the students to understand about E-Communication ➤ To familiarize with the different of input and output devices. ➤ To know the Telecommunication network. 								

CO	Courses Outcome	Knowledge level	
CO1	Remembering the system concepts and importance of management informationsystem	K1 to K5	Remember
CO2	Understanding the MIS models for planning and organizing		Understand
CO3	Knowing the application of Hardware and software		Apply
CO4	Analyzing various input and output devices		Analyse
CO5	Interpreting the role of E-Communication in MIS		Evaluate

Unit	Contents	No. of Hours
I	<p>Management Information System</p> <p>Introduction to Information Systems - Definition - Features - Steps in Implementation of MIS - Need for Information-Information System for Decision Making - MIS as Competitive Advantages – MIS Structures. MIS - Evolution of MIS - Growth of MIS - Characteristics of MIS - Subsystem of MIS-Executive Information System - Information Resource Management - *Role of MIS - Concepts of Information: Data of Information - Business Data Processing.</p>	18

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II	MIS Models MIS - Strategic Information System - MIS Support for Planning - Organising - Controlling - MIS for Specific Functions - Personnel, Finance, Marketing, Inventory and Production. Data Base Management System Models - Hierarchical – Network – Relational..	18
III	Hardware and Software Computer Hardware - Description of Electronic Computers – CPU Operations -Classification of Computers - Main - Mini - Workstations - Micro Computers - Super Computers - Personal Computers. Computer Software - Types of Software - Data Representation in Computers. Introduction to Client-Server.	18
IV	Input and Output Devices Input Devices - Mouse - Touch Screens - MICR - OCR - Keyboard - Pen based Input - Digital Scanners - Voice Input Devices - Sensors. Output Devices - Impact Printers - Non- Impact Printers - Video Display Terminals - Plotters - Voice Output Devices. *Secondary Storage Devices - Magnetic Disk, Floppy, Magnetic Tape, Optical Disk Storage – CD-ROM.	18
Textbooks		
P. Mohan, Management Information System, Himalayan Publishing House.		
Reference Books		
I.A.K.Gupta, Management Information System, Sultan Chand and Sons, New Delhi.		
Gordon.B.Davis, Margrethe. H.Olson, Management Information System- Conceptual Foundation, Structure and Development, Tata McGraw Hill, New Delhi.		
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
https://study.com/academy/lesson/models-of-database-management-systems-dbms.html?utm_source		
https://btechgeeks.com/database-management-system-lecture-notes/?utm_source		
https:// www.geektonight.com/management-information-system		

MAPPING

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

S- Strong H- High M-Medium L- Low

UCI 56

ELECTIVE PAPER – CONSUMER AFFAIRS

Programme Code: 22					Programme Name : B.Com. Information Technology			
L	T	P	Credits	Total Hours	Marks			Employability
					CIA	External	Total	
5	-	-	5	75	25	75	100	

Course Objectives

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

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

Protection

- To understand Contemporary Issues in Consumer Affairs

Unit	Contents	No. of Hours
I	Conceptual Framework - 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	15

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II	<p>The Consumer Protection Law in India - 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.</p> <p>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, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.</p>	15
III	<p>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.</p> <p>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.</p>	15
IV	<p>Role of Industry Regulators in Consumer Protection</p> <ol style="list-style-type: none"> 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 	15
V	<p>Contemporary Issues in Consumer Affairs - 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.</p> <p>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.</p>	15

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Note: Unit 2 and 3 refers to the Consumer Protection Act, 2086. Any change in law would be added appropriately after the new law is notified.

Teaching Methods:

Smart Class rooms /Power Point Presentations / Seminars/Quiz /Discussion /Flipped Classrooms

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 Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, RegalPublications
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, NewDelhi
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, 2086 and its later versions.

MAPPING

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

S- Strong

H- High

M-Medium

L- Low

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UCI 59

ELECTIVE PAPER – MANAGERIAL ECONOMICS

Programme Code: 22					Programme Name : B.Com. Information Technology			
L	T	P	Credits	Total Hours	Marks			Employability
					CIA	External	Total	
5	-	-	5	75	25	75	100	

Course Objectives

- To understand the approaches to economic analysis
- To know the various determinants of demand
- To gain knowledge on concept and features of consumer behaviour
- To learn the laws of variable proportions
- To enable the students to understand the objectives and importance of pricing policy

CO	Course Outcomes	Knowledge level
CO1	Recollecting the various functional areas of economics.	Remember
CO2	Understanding the basic tools applied in the managerial economics.	Understand
CO3	Applying the various techniques for identifying the market conditions of the firm.	Apply
CO4	Analyzing the concepts of various pricing methods.	Analyse
CO5	Evaluating the trends of demand and supply.	Evaluate

Unit	Contents	No. of hours
I	Managerial Economics: Managerial Economics –Introduction- Meaning and Definition –Nature and Scope-Characteristics of managerial economics – Decision making in Business - Significance - Goals of a firm – Theory of Firm.	15
II	Demand Analysis: Demand Analysis – Meaning- features - Determinants of Demand – Types of Demand – Law of Demand-Exceptions to law of Demand - Elasticity of Demand - Types.	15
III	Production Function: Production function – Meaning- Definition - Type of cost of production – Factors of Production - Law of Variable Proportion.	15
IV	Market Conditions: Markets – Classification of Markets – Characteristics – Perfect Competition - Monopoly –Kind of Monopoly - Monopolistic competition - Duopoly - Oligopoly.	15

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V	Pricing Policies: Price Theory – Introduction – Pricing policy - Pricing Methods – Objectives of pricing policies - *Importance of pricing - Factors affecting pricing policy – Principles of Pricing Policy – Pricing in Public utilities.	15
Total		75
*Self-Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

Textbooks
1. S.Sankaran, Managerial Economics, Margham Publications, Chennai. 2. T. Aryamala, Managerial Economics, Vijay Nicole Publishers, Chennai.
Reference Books
1. D.Gopala krishna, Managerial Economics, Himalaya Publishing House, Maharashtra. 2. V.P Gupta & M.C Sharma, Managerial Economics, Researchco Book centres Publications, New Delhi. 3. R.K. Lekhi, Managerial Economics, Kalyani Publishers, New Delhi. 4. R.L.Varshney and K.L.Maheshwari, Managerial Economics, Sulthan Chand and Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used
Websites
https://onlinecourses.swayam2.ac.in/imb19_mg16/preview
https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf
https://dbcdharmapuri.edu.in/storage/media/business-economics.pdf

MAPPING

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

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

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UCI 61

ELECTIVE PAPER - FINTECH

Programme Code: 22					Programme Name : B.Com. Information Technology			
L	T	P	Credits	Total Hours	Marks			Employability
					CIA	External	Total	
5	-	-	5	75	25	75	100	

Course Objectives

- To impart knowledge on the basic of Fintech
- To obtain basic knowledge on Payment, Crypto Currencies and Block Chain
- To gain understating about Digital Finance and Alternative Finance
- To learn about Fintech Regulation and RegTech.
- To impart knowledge on data and tech fin

Course Outcomes

CO	Course Outcomes	Knowledge level	
CO1	Identifying the basic concept of Fintech transformation, evaluation, fintech typology, opportunities and challenges	K1 to K5	Remember
CO2	Understanding the concept of Payment, Crypto Currencies and Block Chain		Understand
CO3	Identifying the basic concept of Digital Finance and Alternative Finance		Apply
CO4	Recognizing and apply terms of Fintech Regulation and RegTech		Analyse
CO5	Evaluating the new challenges of AI and ML		Evaluate

Syllabus

Unit	Contents	No. of hours
I	Basics of FINTECH: Concept – Fintech transformation – Evaluation of Fintech – Fintech Typology- emerging Economics: Opportunities and Challenges – Introduction to Regulation	15
II	Payment, Cryptocurrencies and Blockchain: Introduction – Individual payments - RTGS System - E-Wallet and payments -The ABCDs of Alternative Finance- Crypto currencies – Introduction to digital asset market- legal and regulatory implication of Cryptocurrencies- Blockchain- cybersecurity.	15

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III	Digital Finance and Alternative Finance: Introduction – A Brief History of Financial Innovation- Digitization of Financial Services - Fintech & Funds- Crowdfunding - Regards, Charity and Equity-P2P and marketplace lending.	15
IV	Fintech Regulation and Regtech: Fintech Regulation- Evolution of RegTech - RegTech Ecosystem: Financial Institutions - RegTech Ecosystem: Startups: Challenges - RegTech Ecosystem : Regulators- Regulatory Sandboxes- Smart Regulation	15
V	Data and TechFin: History of Data Regulation- Data in Financial Services- Digital Identity- AI and Governance - New Challenges of AI and Machine Learning- Data, Metadata and Differential Privacy- The Future of Data Driven Finance	15
Total		75
<p>*Self-Study and questions for examinations may be taken from the self-study portions also.</p> <p>Teaching Methods</p> <p>Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.</p>		

Text Books

Pranay Gupta, T. M. Ravi. FinTech: The New DNA of Financial Services, Wiley.

Reference Books

1. Daniel Drescher. Blockchain Basics: A Non-Technical Introduction in 25 Steps. Apress.
2. Chris Skinner. Digital Bank: Strategies to Launch or Become a Digital Bank, Wiley.
3. Susanne Chishti, Janos Barberis. The FinTech Book: The Financial Technology Handbook for Investors, Entrepreneurs, and Visionaries, Wiley.
4. Tobias Anderl, Jochen L. P. Ohlhausen, and Michael J. P. Vander Vlist
RegTech: The New Wave of Technology in Financial Services. Springer.

NOTE: Latest Edition of Textbooks May be Used

UCI 63

Web sources	
1.	https://wbaforum.org/upload/The%20Future%20of%20Finance%20-%20The%20Impact%20of%20FinTech,%20AI,%20and%20Crypto%20on%20Financial%20Services_zsw.pdf
2.	https://documents1.worldbank.org/curated/en/099450005162250110/pdf/P17300600228b70070914b0b5edf26e2f9f.pdf
3.	https://onlinecourses.swayam2.ac.in/imb25_mg94/preview
4.	https://www.coursera.org/specializations/wharton-fintech

MAPPING

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

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

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UCI 64

Subject Code: 25UGC3S1

For B.A., BBA CA, B.Com, BCA and B.Sc., Degree Students					
SKILL BASED SUBJECT 1 – CYBER SECURITY					
Batch	Semester	Hours / Week	Total Hours	Credits	Skill Development
2025-2026	III	2	30	3	

COURSE OBJECTIVES

- The course introduces the basic concepts of Cyber Security
- To develop an ability to understand about various modes of Cyber Crimes and Preventive measures
- To understand about the Cyber Legal laws and Punishments

COURSE OUTCOMES

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

K1 ↑ ↓ K5	CO1	To Understand the Concepts of Cybercrime and Cyber Frauds
	CO2	To Know about Cyber Terrorism and its preventive measures
	CO3	To Analyze about the Internet, Mobile Phone and E-commerce security issues
	CO4	To Understand about E-mail and Social Media Issues
	CO5	To Describe about various legal responses to Cybercrime

SYLLABUS

UNIT I

6 Hours

Introduction to Cyber Security: Definition of Cyber Security- Why is Cyber Security important? Layers of Cyber Security- Evolution of Cyber Security. Cyber hacking - Cyber fraud: Definition- Different modes of cyber fraud - Cyber fraud in India. Cyber pornography.

UNIT II

6 Hours

Cyber Terrorism: Modes of cyber terrorism. Cybercrime: What is Cybercrime? Cybercrime preventive methods - Preventive steps for individuals & organizations - Kinds of cybercrime - Malware and its types – Cyber attacks.

UNIT III

5 Hours

Internet Mobile Phone and E-commerce Security issues: Data theft - Punishment of data theft- Theft of internet hours - Internet safety tips for children & parents. Mobile phone privacy- E-Commerce security issues.

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UNIT IV

6 Hours

Email and Social media issues: Aspects of Social Media - The Vicious Cycle of unhealthy social media use- Modifying social media use to improve mental health. Computer Virus - Antivirus – Firewalls.

UNIT V

7 Hours

Cyber Forensics and Digital Evidence: What does Digital Footprint Mean? - Web Browsing and Digital Footprints- Digital Footprint examples – How to Protect Your Digital Footprints? - How to erase your Footprints? - Browser Extensions and Search Engine Deletion - Cyber Crime and Cyber Laws - Common Cyber Crimes and Applicable Legal Provisions: A Snapshot - Cyber Law (IT Law) in India – The Information Technology Act of India 2000 - Cyber Law and Punishments in India - Cyber Crime Prevention guide to users – Regulatory Authorities.

Teaching Methods:

- Chalk and Talk, Presentation, Seminar, Quiz, Discussion & Assignment

Text Book:

1. “Cyber Security”, Text Book prepared by “Kongunadu Arts and Science College”, Coimbatore -29, 2022.

Reference Books:

1. Mayank Bhushan, Rajkumar Singh Rathore, Aatif Jamshed, “Fundamental of Cyber Security”, BPB Publications, 1st Edition, 2017.
2. Anand Shinde, “Introduction to Cyber Security-Guide to the world of Cyber Security”,Notion Press,2021.
3. Paul Grishman, “Cyber Terrorism- The use of the Internet for Terrorist Purpose”,Axis Publication,1st Edition 2010.
4. Shilpa Bhatnagar, “Encyclopaedia of Cyber and Computer Hacking”, Anmol Publications, 1st Edition 2009.

Web References:

1. <http://deity.gov.in/> - Department of Electronics and Information Technology, Govt. of India
2. <http://cybercellmumbai.gov.in/> - Cybercrime investigation cell
3. <http://ncrb.gov.in/> - National Crime Records Bureau
4. <http://catindia.gov.in/Default.aspx> - Cyber Appellate Tribunal
5. <http://www.cert-in.org.in/> - Indian Computer Emergency Response Team
6. <http://cca.gov.in/rw/pages/index.en.do> - Controller of Certifying Authorities
7. www.safescrypt.com - Safescrypt
8. www.nic.in – National Informatics Centre

UCI 66

9. <https://www.kaspersky.com/resource-center/definitions/what-is-a-digital-footprint>
10. <https://geekflare.com/digital-footprint/>

CIA EXAMINATION MARK BREAKUP

S. NO	DISTRIBUTION COMPONENT	MARKS
1.	CIA I – 75 Marks Converted to 30	30
2.	CIA II – 75 Marks Converted to 30	30
3.	Assignment I	10
4.	Assignment II	10
5.	Attendance	05
6.	Any Case Study related to Cyber Security	15
Total		100

Question Paper Pattern

Duration: 3 hrs

Max: 75 marks

Section - A (10x1=10)

Choose the correct answer

Section - B (5x5=25)

Short answer questions, either or type, one question from each unit.

Section - C (5x8=40)

Essay answer questions, either or type, one question from each unit.

UCI 67

Subject Code: 25UCI4S2

SKILL BASED SUBJECT 2 - PRINCIPLES OF MARKETING

Programme Code: 22					Programme Name: B.Com. Information Technology			
Subject Code	L	T	P	Credits	Inst. Hours	Marks		
						CIA	External	Total
25UCI4S2	2	-	-	3	4	25	75	100

Course Objectives
<ul style="list-style-type: none"> ➤ To know the concept and functions of marketing ➤ To understand the importance of market segmentation ➤ To examine the stages of new product development ➤ To gain knowledge on the various advertising medias ➤ To analyse the global market environment

CO	Course Outcomes	Knowledge Level	
CO 1	Develop an understanding on the role and importance of marketing	K1 to K5	Remember
CO 2	Apply the 4 p's of marketing in their venture		Understand
CO 3	Identify the factors determining pricing		Apply
CO 4	Use the different Channels of distribution of industrial goods		Analyse
CO 5	Understand the concept of E-marketing and E-Tailing		Evaluate

Unit	Contents	No. of Hours
I	Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Marketing Orientation–Innovations in Modern Marketing. Marketing Management: Definitions–Functions – Role and Importance of Marketing - Classification of Markets - Niche Marketing - Characteristics of Niche Marketing – Local Marketing – Green Marketing.	6
II	Market Segmentation Concept – Benefits –Types– Geographic – Demographic – Psychographic – Behavioural - Marketing Mix – Definition – 4 P's of Marketing Mix - Introduction to Consumer Behaviour –Purchase Decision – Post Purchase	6

	Behaviour – Consumer Buying Decision Process – Motives & Needs, Freud’s Theory of Motivation.	
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Subject Code: 25UCI4S2

III	Product & Price Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods –Criteria for a Good Forecasting – Pricing–Objectives – Factors Influencing Pricing – Kinds of Pricing – Resale Price Maintenance.	6
IV	Promotions and Distributions Communication Mix – Communication Process –Advertising–Media–Kinds of–Advertising Media- Sales Promotion – Personal Selling–Classification of Salesmanship - Channel Members–Types–Channel of Distribution for Consumer Goods – Channels of Distribution for Industrial Goods.	6
V	Competitive Analysis and Strategies Balancing Customer and Competitor Orientations–Global Market Environment–Social Responsibility and Marketing Ethics, Citizen and Publications to Regulate Marketing –Recent Trends in Marketing– A Basic Understanding of E–Marketing–E–Tailing–Consumerism–Market Research–MIS and Marketing Regulation.	6
TOTAL		30

Textbooks	
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
2	Dr.C.B.Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3	Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5	Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi
Reference Books	
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, new delhi
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent

4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
NOTE: Latest Edition of Textbooks May be Used	

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Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

MAPPING

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

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

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UCI 70

Subject Code: 25UBI6S3

For B.A., BBA, B.Com, BCA and B.Sc., Degree Students					
Skill Based Subject III - BASICS OF INTELLECTUAL PROPERTY RIGHTS					
Batch	Semester	Hours / Week	Total Hours	Credits	Skill
2025-2026	VI	2	30	2	Development

COURSE OBJECTIVES

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

COURSE OUTCOMES

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

K1 ↑ ↓ 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

UNIT – I

(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

(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.

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UNIT – III

(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

(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

(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, deed of assignment. Infringement and enforcement.

Teaching Methods

Smart Class Room/PowerPoint presentation/Seminar/Quiz/Discussion

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

REFERENCES

1. B.Ramakrishna and H.S.Anil Kumar (2017). Fundamentals of Intellectual Property Rights: For Students, Industrialist and Patent Lawyers.Notion Press.

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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.

CIA EXAMINATION MARK BREAKUP

The CIA Examination mark breakup for the course **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	Assignment I	10
4	Assignment II	10
5	Attendance	05
6	Any Case Study related to IPR (as a Group)	15
	Total	100

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

UCI 73

Subject Code: 25UCI5X1

For UG Students					
Title of the Paper: EDC – Digital Marketing					
Batch	Semester	Hours/Week	Total Hours	Credits	Employability
2026 – 2028	V	2	30	3	

Course Objectives

1. Identify the key elements of a Google AdWords paid search campaign.
2. Analyze the ways to use data to make SEM decisions.
3. Practice basic skills related to PPC: ad copy writing, match types, bidding, etc.
4. To enable students understand about content writing
5. To make students to understand various strategies to track and optimize performance of display campaigns

Course Outcomes (CO)

K1 to K5	CO1	Create a measurable and goal oriented website or marketing plan
	CO2	Identify leading brands and players in the social marketing space.
	CO3	Practice data analysis skills and create a relevant performance report
	CO4	Examine strategies to track and optimize performance of display campaigns
	CO5	Identify the best media type based on advertising goals and targets

Syllabus

UNIT I INTRODUCTION TO DIGITAL MARKETING (6 Hours)

Introduction to Digital Marketing -What is Digital Marketing- Why Digital Marketing- Digital Marketing Platforms- Organic and Paid Digital Marketing- Difference between Traditional Marketing and digital Marketing- Advantage of Digital Marketing-Digital Marketing Manager - Role and functions of a Digital Marketing Manager–Significance of a Digital marketing manager in maintaining health and safety of workplace

UNIT II SEARCH ENGINE (6 Hours)

Website & Search Engine introduction- How to create a website –Hosting and Domain– Different platforms for website creation- what is search engine- introduction of Google, Bing, Yahoo.

UNIT III LEAD MANAGEMENT (6 Hours)

Lead Management & Digital Marketing-Web to lead forms- Web to case forms- Lead generation techniques- Leads are everywhere- Social media and lead gen Inbuilt tools

Subject Code: 25UCI5X1

for Digital Marketing-Ip Tracker- CPC reduction (in case of paid ads) Group posting on Social Media platforms

UNIT IV WEB MARKETING

(6 Hours)

Trending Digital Marketing Skills-SEO – Search Engine Optimization- SEM – Search Engine Marketing - Social Media Marketing/Optimization- Email Marketing. Website Designing and Development- Product Marketing

UNIT V MARKETING AUTOMATION

(6 Hours)

Content Writing. Marketing the created content online Copy writing- Blogging- Local Marketing. Google AdWords Campaign Management- PPC Advertising- Affiliate Marketing. Mobile and SMS Marketing- Marketing Automation-Web Analytics- Growth Hacking.

*** Self-Study and Questions For Examinations May Be Taken From The Self Study Portions also.**

Teaching Methods

Power point presentation / Discussion / Assignment / Google Classrooms /

Text Book:

1. Chaffey, D., & Smith, P. R. Digital marketing excellence: planning, optimizing and integrating online marketing. Taylor & Francis.

Reference Book :

1. Kaufman, I., & Horton, C. Digital marketing: Integrating strategy and tactics with values, a guidebook for executives, managers, and students. Routledge.
2. Royle, J., & Laing, A. The digital marketing skills gap: Developing a Digital Marketer Model for the communication industries. International Journal of Information Management, 34(2), 65-73.
3. Stokes, R. (2011). E-Marketing: The essential guide to digital marketing. Quirk e- Marketing.
4. Dodson, I. (2016). The art of digital marketing: the definitive guide to creating strategic, targeted, and measurable online campaigns. John Wiley & Sons.

MAPPING

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

S - Strong

H - High

M - Medium

L - Low

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Question Paper Pattern

Duration: 3 hrs

Max: 75 marks

Section - A (10x1=10)

Choose the correct answer

Section - B (5x5=25)

Short answer questions, either or type, one question from each unit.

Section - C (5x8=40)

Essay answer questions, either or type, one question from each unit.

CIA EXAMINATION MARK BREAKUP

S. NO	DISTRIBUTION COMPONENT	MARKS
1.	CIA I – 75 Marks Converted to 40	40
2.	CIA II – 75 Marks Converted to 40	40
3.	Assignment I	05
4.	Assignment II	05
5.	Attendance	05
6.	Others (Seminar, Group Discussion, Flipped Class room, etc.,)	05
Total		100

For B.A., BBA, B.Com, BCA and B.Sc., Degree Students				
PART IV – ENVIRONMENTAL STUDIES				
Batch	Semester	Hours / Week	Total Hours	Credits
2025-2026	I	2	30	2

COURSE OBJECTIVES

- The course will provide students with an understanding and appreciation of the complex interactions of man, health and the environment. It will expose students to the multi-disciplinary nature of environmental health sciences
- To inculcate knowledge and create awareness about ecological and environmental concepts, issues and solutions to environmental problems.
- To shape students into good “Ecocitizens” thereby catering to global environmental needs.
- This course is designed to study about the types of pollutants including gases, chemicals petroleum, noise, light, global warming and radiation as well as pollutant flow and recycling and principles of environmental pollution such as air, water and soil
- The course will address environmental stress and pollution, their sources in natural and workplace environments, their modes of transport and transformation, their ecological and public health effects, and existing methods for environmental disease prevention and remediation.

COURSE OUTCOMES

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

K1 ↑ ↓ K5	CO 1	Understand how interactions between organisms and their environments drive the dynamics of individuals, populations, communities and ecosystems
	CO2	Develop an in depth knowledge on the interdisciplinary relationship of cultural, ethical and social aspects of global environmental issues
	CO3	Acquiring values and attitudes towards complex environmental socio-economic challenges and providing participatory role in solving current environmental problems and preventing the future ones
	CO4	To gain inherent knowledge on basic concepts of biodiversity in an ecological context and about the current threats of biodiversity
	CO5	To appraise the major concepts and terminology in the field of environmental pollutants, its interconnections and direct damage to the wildlife, in addition to human communities and ecosystems

UNIT I MULTIDISCIPLINARY NATURE OF ENVIRONMENT (6 HOURS)

Definition : scope and importance – Need for public awareness - Natural resources – Types of resources – Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.

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UNIT II ECOSYSTEMS

(6 HOURS)

Concept of an ecosystem – Structure and functions of an ecosystem – Procedures, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food web and ecological pyramids – Structure and function of the following ecosystem – Forest Ecosystem – Grassland Ecosystem – Desert Ecosystem – Aquatic Ecosystem.

UNIT III BIODIVERSITY AND ITS CONSERVATION (6 HOURS)

Introduction – Definition – Genetic – Species and ecosystem diversity- Bio geographical classification of India – Value of biodiversity – Biodiversity at global, national and local levels – India as a mega - diversity Nation - Hot spot of biodiversity – Threats to biodiversity - Endangered and endemic species of India – Conservation of Biodiversity – *In situ* Conservation of Biodiversity – *Ex situ* Conservation of Biodiversity

UNIT IV ENVIRONMENTAL POLLUTION (6 HOURS)

Definition - Causes, effects and control measures of : Air Pollution – Water Pollution – Soil Pollution – Marine Pollution – Noise Pollution – Thermal Pollution – Nuclear Pollution – Solid Waste Management: Causes, effects, control measures of urban and industrial wastes – Role of individual in prevention of pollution – Pollution case studies – domestic waste water, effluent from paper mill and dyeing, cement pollution – Disaster Management – Food, Drought, Earthquake, Tsunami, Cyclone and Landslide.

UNIT V SOCIAL ISSUES AND THE ENVIRONMENT (6 HOURS)

Sustainable Development – Smart City, Urban planning, Town Planning , Urban problems related to energy – Water Conservation: Rain Water Harvesting and Watershed Management – Resettlement and rehabilitation of people, its problems and concerns, case studies Narmatha Valley Project – Environmental ethics, issues and possible solutions – Climate change, global warming, ozone layer depletion, acid rain, nuclear accidents and holocaust, case studies – Hiroshima and Nagasaki, Chernobyl – Consumerism and waste products – Environmental Protection Act – Air Pollution Act (Prevention and Control) – Water Pollution Act (Prevention and control) – Wild Life Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness – Human Population and the environment – Population Growth and Distribution – Population Explosion – Family Welfare Programme – Environment and Human Health – Human Rights – Value Education – HIV/ AIDS – Women and Child Welfare – Role of Information Technology in Environment and Human Health.

Teaching Methods

- Smart Class Room/Powerpoint presentation/Seminar/Quiz/Discussion

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Text Book

1.P.Arul, A Text Book of Environmental Studies, Environmental Agency, No 27, Nattar street, Velacherry main road, Velacheery, Chennai – 42, First Edition, Nov.2004.

References

1.Purohit Shammi Agarwal, A text Book of Environmental Sciences, Publisher Mrs.Saraswati Prohit, Student Education , Behind Naswan Cinema Chopansi Road, Jodhpur.

2.Dr.Suresh and K.Dhameja, Environmental Sciences and Engineering , Publisher S.K.Kataria & Sons, 424/6, Guru Nanak Street, Vaisarak, Delhi -110 006.

3.J.Glynn Henry and Gary W Heinke, Environmental Science and Engineering, Prentice Hall of India Private Ltd., New Delhi – 110 001

Question Paper Pattern

Duration: 3 hours
Marks: 50

Total

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

UCI 79

Subject Code: 25VED201

For B.A., BBA, B.Com, BCA and B.Sc., Degree Students				
VALUE EDUCATION – MORAL AND ETHICS				
Batch	Semester	Hours / Week	Total Hours	Credits
2025-2026	II	2	30	2

COURSE OBJECTIVES

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

COURSE OUTCOMES (CO)

After Completion of the Course the student will be able to

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

SYLLABUS

UNIT I: (4 Hours)

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

UNIT II: (6 Hours)

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

UNIT III: (4 Hours)

Warriors of our Nation: Subhas Chandra Bose – Sardhar Vallabhbhai Patel – Udham Singh – V. O. Chidambaram Pillai – Bhagat Singh – Tiruppur Kumaran – Dheeran Chinnamalai – Thillaiyadi Valliammai – Velu Nachiyar – Vanchinathan

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UNIT IV:

(8 Hours)

Introduction -yoga and its benefits - Ardhasiddhasana- Yoga for peace- Yoga for health
- Yoga for wellbeing - Yoga for success - Brain yoga benefits - The science of Yoga.

UNIT V:

(8 Hours)

Isha kriya -Surya Shakthi and it's benefits.

Teaching Methods

Smart Class Room/PowerPoint presentation/Seminar/Quiz/Discussion

Text Books:

- 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).

25VED201

Question Paper Pattern

Duration: 3 hours
Marks: 50

Total

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

UCI 81

Subject Code: 25UHR3N1

For B.A., BBA, B.Com, BCA and B.Sc., Degree Students			
PART IV –NON MAJOR ELECTIVE –I HUMAN RIGHTS			
Batch	Hours / Week	Total Hours	Credits
2025-2026	2	30	2

COURSE OBJECTIVES

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

COURSE OUTCOMES

After Completion of the Course the student will be able to

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

SYLLABUS

UNIT I

(6 Hours)

HUMAN RIGHTS HUMANS RIGHTS CONSTITUTION OF INDIA: Humans Rights - Constitution Of India

UNIT II

(6 Hours)

WOMEN EMPOWERMENT IN INDIA: Feminism And Sexual Violence - Women And Liberation

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UNIT III

(6 Hours)

GENDER EQUALITY AND WOMEN'S RIGHTS: Stereotype Gender Roles - Women's Education, Power And Science

UNIT IV

(6 Hours)

RIGHTS OF THE CHILD IN INDIA: Status of child in contemporary Indian society - Special Laws and Policies for protection of children

UNIT V

(6 Hours)

SOGIESC RIGHTS: 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

Teaching Methods

Smart Class Room/PowerPoint presentation/Seminar/Quiz/Discussion

Books for Study:

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

REFERENCES:

1. Human Rights, (2018) 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.

Weblink: <https://www.ilgaasia.org/publications/india-country-report-an-unfinished-agenda>

3. Intersex.

Weblink: <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

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<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>

Question Paper Pattern

Duration: 3 hrs

Max: 75 marks

Section - A (10x1=10)

Choose the correct answer

Section - B (5x5=25)

Short answer questions, either or type, one question from each unit.

Section - C (5x8=40)

Essay answer questions, either or type, one question from each unit.

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Subject Code : 25UWR4N2

Batch 2025-2026	For B.A., BBA, B.Com, BCA and B.Sc., Degree Students		
	Part IV -NON- MAJOR ELECTIVE – II WOMEN’S RIGHTS		
	Hours / Week 2	Total Hours 30	Credits 2

COURSE OBJECTIVES

- To know about the laws enacted to protect Women against violence.
- To impart awareness about the hurdles faced by Women.
- To develop a knowledge about the status of all forms of Women to access to justice.
- To create awareness about Women’s rights.
- To know about laws and norms pertaining to protection of Women.
- To understand the articles which enables the Women’s rights.
- To understand the Special Women Welfare laws.
- To realize how the violence against Women puts an undue burden on healthcare services.

COURSE OUTCOMES

After Completion of the Course the student will be able to

K1 ↑ ↓	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
K5	CO5	Spell out and implement Government Developmental schemes for women and create awareness on modernization and impact of technology on Women

Syllabus

Unit I

(6 Hours)

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

25UWR4N2

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Unit II

(6 Hours)

Socio-Economic Development of Women: 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

(6 Hours)

Women's Rights – Access to Justice: 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

(6 Hours)

Women Protective acts: 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

(6 Hours)

Women and Child welfare: 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.

Teaching Methods:

- Smart Class Room / Power point Presentation / Seminar / Quiz / Discussion / Flipped Class

Text Book:

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.

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QUESTION PAPER PATTERN

Duration: 3 Hours

Max. Marks: 75

SECTION A

(5 x 5 = 25 marks)

Short answers, either or type, one question from each unit.

SECTION B

(5 x 10 = 50 marks)

Essay type questions, either or type, one question from each unit.

UCI 87

SUB. CODE : 25UHW401

ALL UG COURSES		
Title of the paper : HEALTH AND WELLNESS		
Batch 2025 – 2026	Semester IV	Credits 2

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:

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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)	

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	<p>4. Brain Health</p> <p>Discuss the importance of brain health for daily life.</p> <p>Habits that affect brain health (irregular sleep, eating, screen time).</p> <p>Habits that help for healthy brains (reading, proper sleep, exercises).</p> <p>Benefits of breathing exercises and meditation for healthy lungs.</p> <p>5. Healthy Lungs</p> <p>Discuss the importance of lung health for daily life.</p> <p>Habits that affect lung health (smoking, lack of exercises).</p> <p>Benefits of breathing exercises for healthy lungs.</p> <p>6. Hygiene and Grooming</p> <p>Discuss the importance of hygienic habits for good oral, vision, hearing and skin health.</p> <p>Discuss the positive effects of grooming on one's confidence level and professional growth.</p> <p><u>Suggested Activities (sample):</u></p> <p>Nutrition:</p> <p>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.</p>	
5	<p>Emotional Well-being</p> <p>1. Stress Management</p> <p>Trigger a conversation or provide self-reflective worksheets to identify the stress factors in daily life and their impact on students' performance.</p> <p>Introduce different relaxation techniques like deep breathing, progressive muscle relaxation, or guided imagery.</p> <p>(use audio recordings or visuals to guide them through these techniques).</p> <p>After practicing the techniques, have them reflect on how these methods can help manage stress in daily life.</p> <p>2. Importance of saying 'NO'.</p>	

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	<p>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).</p> <p>Factors that prevent them from saying 'NO'.</p> <p>How to practice saying 'NO'.</p> <p>3. Body Positivity and self-acceptance</p> <p>Discuss the following with the students.</p> <ul style="list-style-type: none"> ● What is body positivity and self-acceptance? ● Why is it important? ● Be kind to yourself. ● Understand that everyone's unique. <p><u>Suggested Activities(Sample):</u></p> <p>(Importance of saying 'NO')</p> <p>Provide worksheets to self-reflect on...</p> <p>...how they feel when others say 'no' to them</p> <p>...the situations where they should say 'no'</p> <p>Challenge students to write a song or rap about the importance of saying no and how to do it effectively.</p> <p>Students can perform their creations for the class.</p>	
6	<p>Social Well-Being</p> <p>1. Practicing Gratitude</p> <p>Discuss the importance of practicing gratitude for building relationships with family, friends, relatives, mentors and colleagues.</p> <p>Discuss how one can show gratitude through words and deeds.</p> <p>Explain how practicing gratitude can create 'ripple effect'.</p> <p>2. Cultivating Kindness and Compassion</p> <p>Define and differentiate between kindness and compassion.</p> <p>Explore practices that cultivate these positive emotions.</p> <p>Self-Compassion as the Foundation.</p>	

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	<p>The power of small gestures. Understanding another's perspective. The fruits of compassion.</p> <p>3. Practising Forgiveness</p> <p>Discuss the concept of forgiveness and its benefits. Forgiveness: What is it? and What it isn't? Benefits of forgiveness. Finding forgiveness practices.</p> <p>4. Celebrating Differences</p> <p>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).</p> <p>5. Digital Detox</p> <p>Introduce the students to:</p> <p>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.</p> <p><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.</p>	
7.	<p>Intellectual Well-being</p> <p>1. Being a lifelong Learner</p> <p>Give students an understanding on:</p> <p>The relevance of intellectual well-being in this 21st century to meet</p>	

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	<p>the expectations in personal and professional well-being</p> <p>The Importance of enhancing problem-solving skills</p> <p>Cultivating habits to enhance the intellectual well-being (using the library extensively, participating in extra-curricular activities, reading newspaper etc.)</p> <p>2. Digital Literacy</p> <p>Discuss:</p> <p>The key aspects of digital literacy and its importance in today's world.</p> <p>It is more than just liking and sharing on social media.</p> <p>The four major components of digital literacy (critical thinking, communication, problem-solving, digital citizenship).</p> <p>Why is digital literacy important?</p> <p>Boosting one's digital skills.</p> <p>3. Transfer of Learning</p> <p>Connections between different subjects – How knowledge gained in one area can be applied to others.</p> <p><u>Suggested Activities(sample):</u></p> <p>Intellectual Well-being.</p> <p>Provide worksheets to students for teaching them how to boost intellectual well-being.</p> <p>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.</p>	
8	<p>Environmental Well-being</p> <p>1.The Importance of initiating a change in the environment.</p> <p>The session could be around:</p> <p>Defining Environmental well-being (physical, chemical, biological, social, and psychosocial factors) – People's behaviour, crime, pollution, political activities, infra-structure, family situation etc.</p> <p>Suggesting different ways of initiating changes in the environment (taking responsibility, creating awareness, volunteering,</p>	

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	<p>approaching administration).</p> <p>Suggested Activities (sample):</p> <p>Providing worksheets to self-reflect on how the environment affects their life, and the ways to initiate a change.</p> <p>Dedicate a bulletin board or wall space (or chart work) in the classroom for students to share their ideas for improving environmental well-being.</p> <p>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.</p>	
9	<p>Mental Well-being</p> <p>1. Importance of self-reflection</p> <p>Discuss:</p> <p>Steps involved in achieving mental well-being (self-reflection, self-awareness, applying actions, achieving mental well-being).</p> <p>Different ways to achieve mental well-being (finding purpose, coping with stress, moral compass, connecting for a common cause).</p> <p>The role of journaling in mental well-being.</p> <p>2. Mindfulness and Meditation Practices</p> <p>Benefits of practicing mindful habits and meditation for overall well-being.</p> <p>1. Connecting with nature</p> <p>Practising to be in the present moment – Nature walk, feeling the sun, listening to the natural sounds.</p> <p>Exploring with intention – Hiking, gardening to observe the nature.</p> <p>Reflecting on the emotions, and feeling kindled by nature.</p> <p>2. Serving people</p> <p>Identifying the needs of others.</p> <p>Helping others.</p> <p>Volunteering your time, skills and listening ear.</p> <p>Finding joy in giving.</p> <p>3. Creative Expressions</p>	

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	<p>Indulging in writing poems, stories, music making/listening, creating visual arts to connect with inner selves.</p> <p><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.</p>	
10	<p>Situational Awareness (Developing Life skills)</p> <p>1. Being street smart</p> <p>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).</p> <p>2. Digital Awareness</p> <p>Discuss: Cyber Security Information Literacy Digital Privacy Fraud Detection</p> <p><u>Suggested Activities</u> (sample): (Street Smart) Inviting professionals to demonstrate the CPR Procedure Conducting a quiz on Emergency Numbers</p>	
11	<p>Understanding Addiction</p> <p>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.</p> <p><u>Suggested Activities:</u></p>	

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	<p>Provide Worksheets to check the students' level of understanding about substance addiction and their impacts.</p> <p>Share case studies with students from real-life.</p> <p>Play/share awareness videos on addiction/de-addiction, experts talk.</p> <p>*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.</p>	
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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

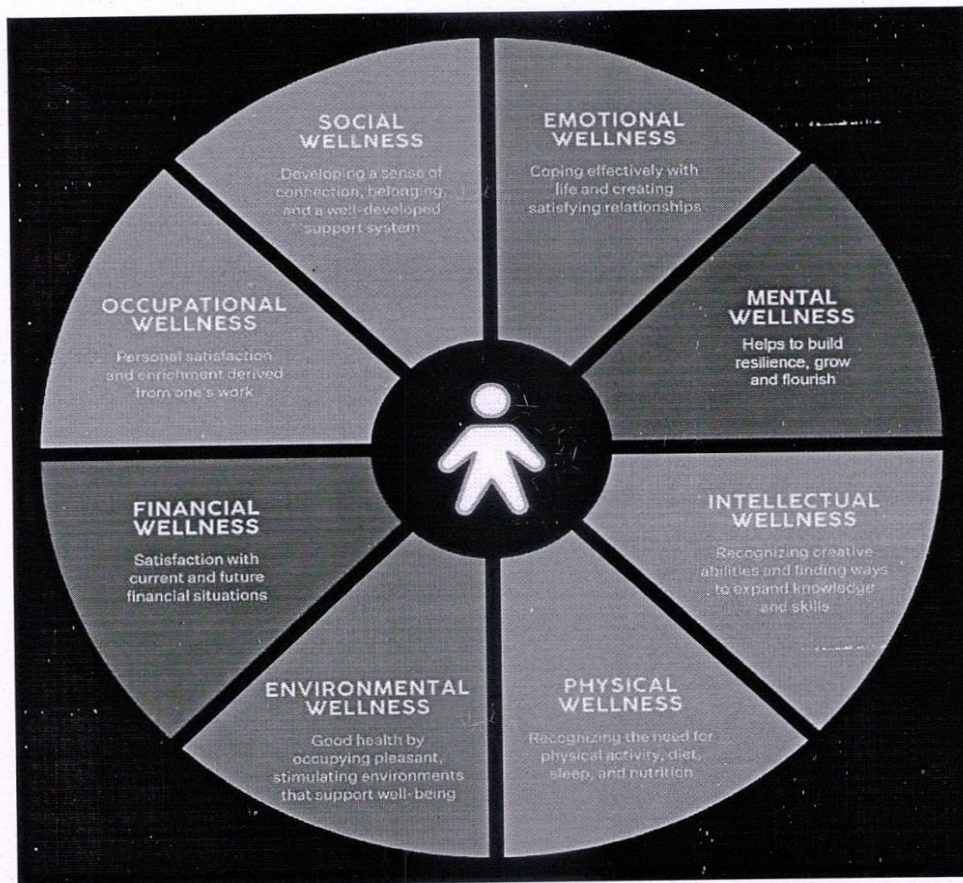
Part	Description	Marks
A	Report	40
B	Attendance	20
C	Activities (Observation During Practice)	40
Total		100

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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>

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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>

UCI 98

Programme Code: 22	Programme Name: B.Com. Information Technology		
Title of the Paper: JOC 1: Strategic Management			
Batch	Hours / Week	Total Hours	Credits
2025-2025	2	30	2

Course Objectives

1. To develop an understanding of the general and competitive business environment
2. To develop an understanding of strategic management concepts and techniques
3. To know the need and importance of formulating strategies
4. To understand the challenges in the implementation of strategies
5. To enable the students in preparation of project

Syllabus

Unit I

(6 hours)

Business Environment: General Environment - Demographic, Socio - cultural, Macro – economic, legal -political, Technological and Global Competitive Environment. Business Policy and Strategic Management: Meaning and nature - Strategic management imperative - Vision, Mission and Objectives - Strategic levels in organizations

Unit II

(6 hours)

Strategic Analysis: Situational Analysis – Strategic Analysis – Methods of Industry and Competitive Analysis: Dominant economic features of the Industry – Nature and strength of competition – Triggers of change. SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. Strategic Planning: Meaning, stages – alternatives - strategy formulation.

Unit III

(6 hours)

Formulation of Functional Strategy: Marketing strategy: delivering value to Customer – Marketing Process – Marketing Mix – Marketing Analysis. Financial strategy formulation - Production strategy formulation. Logistics strategy: Supply Chain Management (SCM) – Implementing SCM Systems – Research and Development - Human resource strategy.

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Unit IV

(6 hours)

Strategy Implementation and Control: Organizational structures - establishing strategic business units - Establishing profit centers by business, product or service, market segment or customer - Leadership and behavioral challenges – Strategic Change – Strategic Control.

Unit V

(6 hours)

Reaching Strategic Edge: Business Process Reengineering – Benchmarking - Total Quality Management (TQM): Principles guiding TQM – TQM and Traditional Management Practices - Six Sigma: Six Sigma Methodology – Six Sigma as a System of System of Management – Six Themes of Six Sigma – Contemporary Strategic Issues: Strategies for Internet Economy. Project Preparation: Steps in the preparation of the project.

Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) Subba Rao.P, *Business Policy and Strategic Management*, Himalaya Publishing House, Mumbai.

Reference Books:

- 1) Rao.VSP, Harikrishna.C, *Strategic Management – Text and Cases*, Excel books.
- 2) Charles W.L, Hill Gareth R.Jones, *Strategic Management and Integrated Approach*, Cengage learning India Pvt.Ltd, New Delhi.

MAPPING

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	S	H	S
CO 4	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

UCI 100

Programme Code: 22	Programme Name: B.Com. Information Technology			
Title of the Paper: JOC 2: Accounting Software – Tally Practical				
Batch	Hours / Week	Total Hours	Credits	Employability
2025-2025	2	30	2	

Course Objectives

1. To provide hands-on training in using Tally software for managing financial accounts and transactions.
2. To teach students how to create, modify, and maintain ledgers, vouchers, and entries in Tally.
3. To enable learners to manage GST using Tally.
4. To guide students in maintaining inventory, managing stock levels, and generating reports like stock summary and valuation.
5. To equip learners with the skills to generate and interpret various financial reports such as profit and loss statements, balance sheets, and GST reports.

Syllabi

1. Creation of a company with ledgers under appropriate predefined group:

Cash a/c	Computer sales a/c
Buildings a/c	Machinery a/c
Furniture a/c	Commission received a/c
Printer purchase a/c	Commission paid a/c
Rent received a/c	Salary a/c
Rent paid a/c	Indian bank a/c
Wages a/c	Sales returns a/c
Capital a/c	Depreciation a/c
Purchase returns a/c	
John & Co. a/c (purchased goods from this company)	
Ram agency a/c (sold goods to this company)	

2. Create vouchers and view Profit and loss a/c and Balance sheet for the following:

UCI 101

Hindustan Ltd. started the business on 01-04-....

Contributed capital by cash ₹ 2, 00,000

1. Cash deposited in Indian bank ₹ 50,000
2. Credit purchases from Krishna trade ₹ ₹. 20000 invoice no 12
3. Credit purchases from PRAVIN trade ₹ ₹ 20,000 invoice no 12
4. Credit purchase from KRISHNA trade ₹ ₹ 20000 invoice no 14
5. Credit purchase from PRAVIN trade ₹ ₹ 20,000 invoice no 44
6. Returned goods to KRISHNA trade ₹ ₹ 5000 invoice no 12
7. Returned goods to PRAVIN trade ₹ ₹ 5000 invoice no 44
8. Credit sales to RAVI & Co ₹ 50,000 inv no 1
9. Credit sales to KUMAR & Co ₹ 50,000 inv no 2
10. Cash sales ₹ 20,000 inv no 3
11. Credit sales to RAVI & Co ₹ 50,000 inv no 2
12. Credit sales to RAVI & Co ₹ 50000 inv no 5
13. Goods returned by RAVI & Co ₹ 5000 inv no 1
14. Goods returned by KUMAR & Co ₹ 5000 inv no 1
15. Payment made by cheque to KRISHNA TRADE ₹ ₹ 30,000 ch no 505580
16. Payment made by cheque to PRAVIN TRADE ₹ ₹ 30,000 ch no 505592
17. Received cheque from: Ravi & Co and Kumar & Co 75,000 each.

Payments made by cash

Paid to petty cash by cash ₹.1000

Furniture purchased ₹.20000

Salaries paid ₹. 10000; Rent ₹.4000; Electricity charges ₹.3000; Telephone charges ₹.3500

Cash purchases ₹.5000

Payments made by petty cash:

Conveyance ₹.150; Postage ₹.100; Stationeries ₹.200; Staff welfare ₹.100

Stationeries purchased from Sriram & Co 1500 on credit

Depreciation on furniture 10%

3. Emerald & Co., started a business of home appliances from 1-4_....

01-04 received cash for capital 5,00,000

07-04 credit purchases from LG Limited invoice no 123

Ovan 100 nos at ₹ 800

Mixies 100 nos at ₹ 1000

UCI 102

DVD player 100 nos at ₹ 1500

Fridge 100 nos at ₹ 2000

10-04 Credit Sales to AMN invoice no 1:

Ovan 70 nos at ₹ 1000

Mixies 70 nos at ₹ 1500

DVD player 70 nos at ₹ 2000

Fridge 70 nos at ₹ 2500 + GST 4% ON TOTAL SALES

10-04 Cash Sales invoice no 2:

Ovan 10 nos at ₹ 1000

Mixies 10 nos at ₹ 1500

DVD player 10 nos at ₹ 2000

Fridge 10 nos at ₹ 2500

+GST 4% ON TOTAL SALES

CASH discount 5%

15-4 Paid cheque to LG limited ₹ 2, 00,000

15-4 Received cheque from AMN & co ₹ 3, 00,000

Payment made by cash

Paid to petty cash ₹ 2000, Furniture ₹ 15000, Salaries ₹ 10000 Wages ₹ 7000, Carriage inward ₹ 1500.

25-04 Payment made by petty cash

Conveyance ₹ 200, Postage ₹ 150, Stationeries ₹ 150, Staff Welfare ₹ 200

30-04 Journal depreciates 10% on furniture:

Prepare Trading Profit and Loss Account and Balance sheet.

4. From the Balances of Ms. Kavitha, Prepare Trading A/C, Profit & Loss

A/C and Balance Sheet for the Year Ending –

Stock ₹ 9,300

Repair ₹ 310

Machinery ₹12,670

Furniture ₹ 1330

Office expenses ₹750

Trading expenses ₹310

Land & Building ₹ 15,400

Bank charges ₹ 50

Capita 24,500

Loan ₹5,000

Closing stock ₹ 7,580

Traveling expenses ₹ 200

Misc. income ₹ 200

Purchases ₹ 15,450

Purchase returns ₹ 440

Sales return ₹120

Sundry creditors ₹ 12,370

Advertisement ₹ 500

Cash in hand ₹160

Cash at bank ₹5,870

Sales ₹20,560

Sundry expenses ₹ 150

Insurance ₹ 500

UCI 103

INVENTORY VALUATION

5. From the Information given below create unit of measurement, stock groups and stock items. Find the stock summary:

Stock groups: 1. Magazine 2. Baby drinks 3. Cool drinks
4.dailynews paper 5. Hot drinks 6. Stationeries 7.
Vegetables

Stock items:

Item	Qty	Rate	Units
Boost	25	80	nos
Sports star	20	15	nos
Potato	260	30	kgs
Star dust	20	25	nos
The Hindu	50	3.25	nos
Tomato	150	15	kgs
Fanta	10	25	lit
Dinamalar	40	2,50	nos
Coco	55	120	nos
Horlicks	60	70	nos
India today	10	10	nos
Lactogen	10	100	nos

MAINTAIN BILLWISE DETAILS

6. Create bill wise details from the following

1. Ravi commenced business with a capital of ₹ 2, 00,000
2. Purchased goods from Kumar & Co ₹.15, 000 paid in three installments within 5 days gap
3. Purchased goods for cash ₹.8000
4. Sold goods to Ratna & co ₹. 20,000 amount to be paid in two instalments
5. Sold goods for cash for ₹ 5000
6. Received cash from Ratna & co ₹. 75000
7. Paid to Kumar & co ₹. 7500
8. Sold goods for cash ₹.5000

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CONSOLIDATION OF ACCOUNTS

7. Bharath Agencies, A Wholesaler Gives The Following Information:

Opening balances:

Capital: 20, 00,000 cash at bank: 10, 00,000

Cash in hand: 5, 00,000 furniture: 5, 00,000

Bharath agencies are dealing in stationeries. The selling prices are as follows;

Pen ₹ 35 per dozen; pencil ₹. 30 per dozen

Ink pens ₹ 140 per dozen

The following transactions take on a particular date:

1. Purchased 100 dozens of pens from Ravana bros. @ ₹.25 per dozen for cash
2. Purchased 200 dozens of pencils from Gughan bros. @ ₹.21.50 per dozen for credit less discount of ₹ 100
3. Sold 10 dozens of pens to Dharma bros. For cash
4. Sold 10 dozens of pens to Bema bros for credit
5. Sold 50 dozens of pencils to Arjuna bros.
6. Purchased from Ravana bros 50 dozens of ink pens @ ₹.120 and by cheque.

Prepare following statements using Ex-accounting packages:

- Stores ledger, Trading account, Income statement, Balance sheet
- Account summary Ignore dates

FOREIGN GAINS/LOSS

8. Calculate

01.01.2005 Purchased goods from U.K supplier
1000 £ 02.01.2005 Sold goods to U.S buyer 1500

03.01.2005 Cash received from U.S buyer
1500 (Selling rate ₹.46/\$)

04.02.2005 Paid cash to U.K supplier
1000 (Selling rate ₹ 53/ £)

Apply with pound and dollar standard rate.

9. MEMO VOUCHER

An advance amount paid ₹ 1500 given to sales executive for traveling. The actual expenses for traveling expenses for the sales is ₹ 500

UCI 105

9. CHEQUE PRINTING

Print a cheque: Company name on cheque: Wipro India Ltd.: name of the bank Indusind bank. Width 168, height 76, starting location 116, distance from top 23.

10. RATIO ANALYSIS

Enter the following details comment upon the short-term solvency position of the company:

Working capital ₹ 20560492; Cash ₹ 14500; Bank ₹ 18500; Debtors ₹ 518260;

Creditors ₹ 429337; Sales ₹ 515252; Purchases ₹ 433310; Stock ₹ 125982

Find the Net profit and display various ratios.

11. INTEREST CALCULATIONS

Cash deposited in Scotia bank ₹ 1, 00,000 Sold goods to Ganesh ₹ 25,000

31-12- cash deposited at Scotia bank ₹ 50,000 Sold goods to Ganesh ₹ 50,000

Interest parameter rate 14% per 365 days in a year

12. Calculate Interest

Cash deposited in SBI ₹ 1,00,000

1-12 purchased goods from suppliers ₹ 20,000 Deposited in SBI ₹.50, 000

Purchased goods from supplie ₹ ₹ 40,000

Interest parameter rate 16% per 365 days year

13. Display the interest calculations for the period 1-4 to 31-03

Opening balance Ram & Co ₹ 25,000

Krishna traders ₹ 20,000

Interest parameters rate 12% per 365 days in a year

Interest parameter rate 12% and 16% for sundry creditors per 365 days year

Purchased goods from Krishna for 25,000 (credit period 45 days)

Sold goods to Ram for ₹. 50,000 (credit period 30 days)

Paid to Krishna the amount plus interest Received from Ram plus interest

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14. Create stock items, stock groups, sales categories, godowns, units of measure.

Stock	Category	Group	Godown	Unit	Std Price	Selling Price	Op. Qty	Total
Inter Celeron	Processor	Celeron	Mumbai	Nos	15000	20000	2	30000
Intel Pentium III	Processor	Celeron	Chennai	Nos	20000	25000	3	60000
Tally Silver	Accounting	Tally	Chennai	Nos	20000	22500	5	100000
Tally gold	Accounting	Tally	Chennai	Nos	42000	45000	5	210000

15. Using the above exercise create various vouchers with GST calculation for the following:

Date

Transactions

- 9/4/2022 Intel Pentium III (3 Nos) @ 25,000 delivered to Vijay & CO, from Madras Godown.
- 10/4/2022 10 Nos of Intel Celeron @ 15000 per unit received from Jayaram and Co, and sent to Madras Go down.
- 12/4/2022 2 Nos of Intel Pentium III received from Vijay & CO, as it was not in a working Position.
- 13/4/2022 2 Nos of Intel Celeron returned to Jayaram & Co from Madras Go down.
- 14/4/2022 Physical Stock verification shows Shortage of 1 No Intel Pentium III.

16. Create E-Way Bill Report for Sales Invoice