KONGUNADU ARTS AND SCIENCE COLLEGE

(AUTONOMOUS)

COIMBATORE - 641 029

DEPARTMENT OF COMMERCE WITH IT

CURRICULUM AND SCHEME OF EXAMINATIONS (CBCS)
(2022– 2023 and onwards)

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
Coimbatore - 641029

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 fort 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, ICWA and other courses.

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

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

PSO5 Strengthen the students to become expert in the field of Information Technology with ethical consciousness.

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE – 641 029
B.Com. Information Technology
Curriculum and Scheme of Examination under CBCS
(Applicable to the students admitted during the Academic Year 2022-2023)

Semester	Part	Subject Code	Title of the Paper	Instruction hours/week	Exam. Marks			Duration of Exam (hours)	Credits
					CIA	ESE	TOTAL		
I	I	22TML1A1	Language I@ Tamil I/Hindi I/ French I / Malayalam I / Sanskrit I	6	50	50	100	3	3
	II	22ENG101	English –I	6	50	50	100	3	3
	III	22UCI101	Core Paper 1 - Principles of Accounting	4	50	50	100	3	4
	III	22UCI102	Core Paper 2 – Information Technology	4	50	50	100	3	3
	III	22UCI1CL	Core Practical 1 - Computer Applications I- MS Office	2	50	50	100	3	2
	III	22UCI1A1	Allied Paper 1 – Business Mathematics	6	50	50	100	3	5
	IV	22EVS101	Environmental Studies **	2	-	50	50	3	2
			Total	**30**	**-**	**-**	**650**	**-**	**22**
II	I	22TML2A2	Language II@ Tamil II/Hindi II/French II/ Malayalam II/Sanskrit II	6	50	50	100	3	3
	II	22ENG202	English –II	6	50	50	100	3	3
	III	22UCI203	Core Paper 3 – Financial Accounting	6	50	50	100	3	4
	III	22UCI2CM	Core Practical 2 -Computer Applications II - Tally	4	50	50	100	3	2
	III	22UCI2A2	Allied Paper 2 – Statistics for business	6	50	50	100	3	5
	IV	22VED201	Value Education- Moral and Ethics**	2	-	50	50	3	2
			Total	**30**	**-**	**-**	**550**	**-**	**19**
III	I	22TML3A3	Language III@ Tamil III/Hindi III/French III/Malayalam III/Sanskrit III	6	50	50	100	3	3
	II	22ENG303	English –III	6	50	50	100	3	3
	III	22UCI304	Core Paper 4 - Cost Accounting	6	50	50	100	3	5
	III	22UCI3CN	Core Practical 3 - Computer Application – III – SQL	4	50	50	100	3	3
	III	22UCI3A3	Allied Paper 3 – Database Management System	4	50	50	100	3	5
	IV	22UGC3S1	Skill Based subject 1- Cyber Security	2	100	-	100	3	3
	IV	22TBT301/ 22TAT301/ 22UHR3N1	Basic Tamil* / Advanced Tamil**/ Non-major elective- I**	2	-	75	75	3	2
			Total	**30**	**-**	**-**	**675**	**-**	**24**
IV	I	22TML4A4	Language IV@ Tamil IV/Hindi IV/French IV/ Malayalam IV/Sanskrit IV	6	50	50	100	3	3
	II	22ENG404	English –IV	6	50	50	100	3	3
	III	22UCI405	Core Paper 5 - Corporate Accounting	6	50	50	100	3	5
	III	22CUI4CO	Core Practical 4 - Computer Application – IV C++ Programming	4	50	50	100	3	3
	III	22UCI4A4	Allied Paper 4 – Object Oriented programming with C++	4	50	50	100	3	5
	IV	22UCI4S2	Skill Based subject 2- Managerial Economics	2	50	50	100	3	3
	IV	22TBT402/ 22TAT402/ 22UWR4N2	Basic Tamil* / Advanced Tamil**/ Non-major elective- II**	2	-	75	75	3	2
			Total	**30**	**-**	**-**	**675**	**-**	**24**
V	III	22UCI506	Core Paper 6 – Management Accounting	6	50	50	100	3	4
	III	22UCI507	Core Paper 7 – Management Information System	6	50	50	100	3	4

III	22UCI508	Core Paper 8 – Programming in Visual Basic	6	50	50	100	3	4
III	22UCI5CP	Core Practical 5 - Computer Application – V Visual Basic Programming	4	50	50	100	3	2
III	22UCI5E1	Major Elective 1	6	50	50	100	3	5
IV	**22UCI5X1**	**EDC – Digital Marketing**	2	100	-	100	3	3
-	**22UCI5IT**	**Internship Training ******	Grade					
		Total	30	-	-	600	-	22
VI	III	22UCI609	Core Paper 9 – Principles of Auditing	6	50	50	100	3	5
	III	22UCI610	Core Paper 10 - Internet & Web designing	6	50	50	100	3	5
	III	22UCI6CQ	Core Practical 6 – Computer Application – VI- HTML and Web Designing	4	50	50	100	3	5
	III	22UCI6E2	Major Elective 2	6	50	50	100	3	5
	III	22UCI6Z1	Project***	6	50	50	100	-	5
	IV	22UCI6S3	Skill Based subject 3: Human Resource Management	2	50	50	100	3	3
			Total	30	-	-	700	-	28
V	22NCC $/NSS/YRC /PYE/ECC/RRC/ WEC101#	Co-curricular 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 – 22HIN/MLM/FRN/SAN1A1 – 4A4

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

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

*** Project Report – 35 marks; Viva voce – 15 marks; Internal-50 marks

**** The students shall undergo Internship training / field work for a minimum period of 14 working days at the end of the <u>fourth</u> semester during summer vacation and submit the report in the <u>fifth</u> 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. Principles of Management
4. Company Law
5. Stress Management
6. Consumer Affairs

        1. Human Rights
        2. Women's Rights

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

        22UCI5X1 – 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)

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	Co-curricular Activities	50	1
		Total	**3800**	**140**

➢ 50 % CIA is applicable to all subjects except EDC, JOC, COP and SWAYAM courses which are considered as extra credit courses.

➢ The students to complete any **MOOC On learning platforms like SWAYAM, NPTEL, Course era, IIT Bombay Spoken Tutorial etc.,** 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.

➢ 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 5th semester will be given 2 extra credits for the course. They are asked to submit the marks to Controller of Examinations through and undersigned by the HOD.

Semester	Naan Mudhalvan Course Title
V	**E-COMMERCE LAWS, REGULATIONS, AND E-PAYMENT SYSTEMS**

UCI 01

Programme Code: 22	B.COM (IT)			
Course Code: 22UCI101	CORE PAPER.1 – PRINCIPLES OF ACCOUNTING			
Batch 2022-2023	Semester I	Hours / Week 4	Total Hours 60	Credits 4

Course Objectives

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

Course Outcomes (CO)

K1	CO1	Recall Accounting Concepts and Conventions and use Accounting rules to Record business transactions in Journal, Ledger and prepare Trial Balance.
K2	CO2	Understanding the preparation Subsidiary Journals including Three Column Cashbook and prepare a Bank Reconciliation Statement.
K3	CO3	Applying different type of expenditure & incomes and reserves and provisions.
K4	CO4	Understanding the conceptual skills to prepare and present the financial Statements of a business with knowledge of depreciation.
K5	CO5	Remembering the bank reconciliation statement and accounting for professionals

Syllabus

UNIT - I   ACCOUNTING CONCEPTS   (15 Hours)

Fundamentals of Book Keeping – ***Accounting Concepts and Conventions** – Journal – Ledger – Subsidiary books – Trial balance– Preparation of bank reconciliation statement – Errors and their rectification.

UNIT - II   CAPITAL AND REVENUE EXPENDITURE   (10 Hours)

Apportionment of capital and revenue expenditure – ***Significance and methods of Inventory valuation** – Final accounts of sole trader with adjustments

UNIT - III   BILL OF EXCHANGE   (10 Hours)

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

UCI 02

UNIT - IV   CONSGINMENT AND JOINT VENTURE   (15 Hours)

Accounting for consignments and Joint ventures

UNIT - V   ACCOUNTS OF NONPROFIT CONCERN   (10 Hours)

Accounts of nonprofit organizations-receipts and payments and income and expenditure accounts and balance sheet; accounts of professionals

* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.

NOTE: Distribution of Marks for Theory and Problems shall be 20% and 80 %respectively.

Teaching Methods

Black Board, Google Classrooms, Smart Classroom, Seminars and Assignment

TEXT BOOKS

1. Reddy T S & A Murthy (2019), 6th Edition, Financial Accounting, Margham Publications
2. T.S. Grewal (2016) – Introduction to Accountancy- S.Chand& Company Ltd.,

REFERENCE BOOKS

1. K.L. Narang, S.N.Maheswari (2015) - Advanced Accountancy-Kalyani publishers.
2. N.Vinayakam & D.Charumathi (2018), Financial Accounting, 4th Edition, S.Chand & Co Ltd.

UCI 03

MAPPING

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

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

UCI 04

Programme Code: 22		B. COM (IT)			
Course Code: 22UCI102		CORE PAPER.2– INFORMATION TECHNOLOGY			
Batch	Semester	Hours / Week	Total Hours		Credits
2022-2023	I	4	60		3

Course Objectives

1. To understand the importance of managing information in the modern era
2. To provide insight about various forms of computing and application development
3. To provide knowledge about various communication technologies
4. To introduce various IT based applications among students
5. To acquaint students with IT related trends and ethical constraints of information technology

Course Outcomes (CO)

K1	CO1	Understanding the importance of internet-based systems in business organizations
K2	CO2	Understanding various forms of computing such as mobile computing, grid computing etc
K3	CO3	Applying various communication technologies at domestic and global level
K4	CO4	Remembering various emerging trends in IT applications
K5	CO5	Understanding the ethical issues and implementing security controls and quality checks

Syllabus

UNIT - I   BASICS CONCEPTS   (15 Hours)

Introduction: Managing in Information Age. Evolution of IT Management – Types of Information Systems – Internet Based Business Systems – Value Chain Reconstruction for E-Business – IT Management Challenges and issues – Critical success Factors for IT Managers. **UNIT - II   HARDWARE SOFTWARE AND COMMUNICATION   (10 Hours)**

Computing Hierarchy – Input – Output Technologies – Hardware Issues – System Architecture – Operating Systems – Network Operating Systems – Grid Computing – Mobile Computing – Ubiquitous Computing – Application Programming – Managing Application Development – Data Resources – Managing Data Resources – Problem of Change and Recovery.

UCI 05

UNIT - III   COMMUNICATION TECHNOLOGY   **(10 Hours)**

Communication Technology – *WWW – Intranets – Extranets – Voice Networks Data Communication Networks – Last Mile – Wireless System – Web Hosting – Application Service Providers.

UNIT – IV IT APPLICATIONS   **(12 Hours)**

Enterprise Resource Planning – Enterprise System – Expert System – Decision Support System – Neural Networks – Executive Information System – Customer Relationship Management System – Supply Chain Management Systems – Knowledge Management – Data Warehousing – Data Mining – Virtual Reality – * **E-Business and Alternatives**. E - Business Expectations and Customer Satisfaction.

UNIT – V   IT MANAGEMENT   **(13 Hours)**

IT Strategy Statements – Planning Models for IT Managers Legislation and Industry Trends. Independent Operations – Headquarters Driver – Intellectual Synergy – Integrated Global IT – Estimating Returns – IT Value Equation – Pricing Frame work – Hardware and Software Buying – Factors of IT Management – Implementation Control – Security – Quality - Ethical Issues – Chief Information Officer.

* **Self-Study and Questions for Examinations May Be Taken From the Self Study Portions Also.**

Teaching Methods

PowerPoint presentation, Google Classrooms, Seminar, Discussion and Assignment

TEXT BOOKS

1. Garroll W. Frenzel Johne. Frenzel, Management of Information Technology, Thomson Course Technology, Boston, 2015.
2. 2. Henry C. Lucas. Jr, Information Technology – Strategic Decision Making for Managers, John Wiley & Sons (Asia) Pvt. Ltd., Singapore, 2005.

REFERENCE BOOKS

1. Efraim Turban, R. Kelly Rainer Jr, Richard E. Potter, Introduction to Information Technology, John Wiley & Sons, (Asia) Pvt. Ltd. Singapore, 2004.

UCI 06

SUBJECT CODE: 22UCI102

MAPPING

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

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

UCI 07

Programme Code: 22	B.COM (IT)			
Course Code: 22UCI1CL	CORE PRACTICAL 1 - COMPUTER APPLICATIONS – I MS OFFICE			
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	I	2	30	2

Course Objectives

1. To familiarize with working in MS-WORD, Excel and PowerPoint.

2. To provide practical knowledge in working with MS- ACCESS.

3. To understand the basics of working in Microsoft package

Course Outcomes (CO)

K1	CO1	Recall various techniques of working in MS-WORD
K2	CO2	Analyzing financial data using EXCEL tools
K3	CO3	Creating presentations for seminars and lectures using animations
K4	CO4	Applying the techniques of inventory management using Computer packages
K5	CO5	Understanding the usage of internet for business purposes and communications

Syllabus

UNIT I	MS-WORD	5 hours

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, 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, 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

UCI 08

UNIT - II	MS-EXCEL	10- hours

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 usingformula.

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.

UNIT - III	MS POWERPOINT	5- hours

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.

6. Design presentation slides for the Seminar/Lecture Presentation using animation

UCI 09

UNIT - IV	MS-ACCESS	10 - hours
1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, 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, College Name, 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.		

Teaching Methods

PowerPoint presentation, Discussion, Observation, Google Classrooms, Smart Classroom

MAPPING

CO \ PSO	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

UCI 10   SUBJECT CODE: 22UCI203

Programme Code: 22		B.COM (IT)		
Course Code:22UCI203		CORE PAPER .3 – FINANCIAL ACCOUNTING		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	II	6	90	4

Course Objectives

1) To explore various methods of calculating and recording depreciation
2) To provide understanding about royalties and investment accounts
3) To offer an idea about single entry system of accounts
4) To promote knowledge about department and branch accounting
5) To facilitate knowledge about hire purchase and installment system of accounting

Course Outcomes (CO)

K1	CO1	Remembering various methods of depreciation accounting in the books of accounts
K2	CO2	Understanding the various techniques of royalties and investment accounts
K3	CO3	Summarizing single entry method of account keeping
K4	CO4	Remembering about the accounting practices of departments and branches
K5	CO5	Understanding books of accounts relating to Hire purchase and installment system

Syllabus

UNIT - I   DEPRECIATION   (**18 Hours**)

Accounting for Depreciation –***need for and significance of depreciation**,methods of providing depreciation (Straight Line Method and Written down Value method)- Reserves and Provision.

UNIT - II   SELF-BALANCING   (**18 Hours**)

Self – Balancing Ledgers- meaning   and   advantages-Accounting aspects – transfers - investment accounts.

UNIT - III   SINGLE ENTRY SYSTEM   (**18 Hours**)

Single Entry system-***meaning and features**-Statement of affairs method and Conversion method

UNIT - IV   DEPARTMENTAL ACCOUNTS   (**18 Hours**)

Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches

UCI 11

UNIT - V   HIRE PURCHASE AND INSTALMENT SYSTEMS   (18 Hours)

Hire purchase and installment systems including Hire Purchasing Trading account- Goods on sale or Return

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

NOTE Distribution of Marks for Theory and Problems shall be 20% and 80% respectively

Teaching Methods

Power point presentation/Seminar/Quiz/Assignment, Google Classrooms, Smart Classroom

TEXT BOOKS

1. T.S. Reddy and A.Moorty (2019), Financial Accounting, 7th Edition, Kalyani Publishers.

REFERENCE BOOKS

1. Dr.Radha. V (2012), Financial Accounting, 1 st edition, KB Printers, Chennai.
2. Manikandan.S and Rakesh Shankar.R (2015), Financial Accounting, 3rd edition, SciTech Publications' (India) Pvt. Ltd Chennai.
3. John Gabriel. S and Marcus. A (2010), Financial Accounting, Tata McGraw Hill Education Pvt. Ltd.
4. Dr.M.A.Arulanandam, Dr.K.S.Raman, Advanced Accountancy, 12 th Edition, Himalaya Publication.
5. Jain and Narang (2015), Advanced Accountancy, 4 th Edition, Himalaya Publishing House.
6. S.N.Maheswari (2014), Advanced Accountancy, 12 th Edition, Vikas Publishing House.

MAPPING

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

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

UCI 12

Programme Code: 22		B.COM (IT)		
Course Code:22UCI2CM		CORE PRACTICAL 2 - COMPUTER APPLICATIONS – II TALLY		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	II	4	60	2

Course Objectives

1) To familiarize with working in accounting software.

2) To learn to feed various voucher entries

3) To understand the basics of working in Tally accounting package

Course Outcomes (CO)

K1	CO1	Obtaining information relating to tally.
K2	CO2	Gaining the skills relating in creation of voucher entries.
K3	CO3	Preparing the final accounts, Interpreting various reports
K4	CO4	Preparation of BRS using tally
K5	CO5	Knowing about Cost Center and its Category.

Syllabus

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

UCI 13

Teaching Methods

PowerPoint presentation, Discussion, Observation, Google Classrooms, Smart Classroom

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

UCI 14   SUBJECT CODE: 22UCI304

Programme Code: 22		B.COM (IT)		
Course Code: 22UCI304		CORE PAPER.4 – COST ACCOUNTING		
Batch 2022-2023	Semester III	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To enlighten the students on the importance of cost ascertainment reduction and control.

2. To teach the students to calculate the total cost of products and services.

3. To understand the methods of costing adopted by different types of industries.

Course Outcomes (CO)

K1	CO1	Knowing the concept of cost accounting and preparing cost sheet & suitable Apportionment of overheads
K2	CO2	Understanding the different methods in pricing the materials
K3	CO3	Applying appropriate methods to calculate labour cost
K4	CO4	Preparing the accounts relating to process costing
K5	CO5	Evaluating the operating cost in transportation and contract costing

Syllabus

UNIT – I   COST ACCOUNTING   (18 Hours)

Cost Accounting - Definition, Meaning and Scope – ***Relationship of Cost Accountingwith Financial Accounting** - Methods of Costing – Cost analysis, Concepts and Classifications - Elements of Cost, Preparation of Cost Sheet and Tender- Costing as an aid to Management - Limitations and Objections against Cost Accounting - Reconciliation of Cost and Financial Accounts.

UNIT – II   MATERIAL   (18 Hours)

Materials – Purchasing of Materials - Procedure and Documentation involved in Purchasing - Requisition for Stores - Methods of Valuing Material Issues (FIFO, LIFO, Simple average and Weighted average) - Maximum, Minimum and Reordering levels – EOQ - Perpetual Inventory - Control over wastages, Scrap and Spoilage.

UNIT - III   LABOUR COST   (18 Hours)

Labour - Systems of Wage Payment, Idle Time, Control over Idle Time – Labour Turnover.

UNIT – IV   ALLOCATION AND ABSORPTION OF OVERHEADS   (18 Hours)

Overheads - Classification of Overheads – Allocation and Absorption of Overheads – Computation of Machine Hour Rate.

UNIT - V   APPLICATION OF COSTING   (18 Hours)

Process Costing Features of Process Costing – Process Loss, Waste, Scrap, Normal Process Loss, Abnormal Process Loss, Abnormal Gain, and Inter-process Profit (excluding equivalent production) – Operation costing (Transport costing only) and contract costing.

* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.

Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.

Teaching Methods

PowerPoint presentation, Seminar, Blackboard, Google Classrooms, Smart Classroom Discussion & Assignment

TEXT BOOKS:
1) S.P. Jain & K.L.Narang (2013), Cost Accounting, 8thEdition 2007, Kalyani Publishers.
2) M.L. Agarwal & Dr.K.L.Gupta (2018), Cost Accounting, Sathitya Bhawan.

REFERENCE BOOKS
1) S.P.Iyengar (2014), Cost Accounting, 10st revised edition, Sultan Chand & Sons.
2) S.N Maheswari (2005), Fundamentals of Cost Accounting, 4th edition, Sultan Chand & Sons.
3) A.Murthy S.Gurusamy (2016), Cost Accounting, Vijay Nicole Imprints Pvt Ltd.
4) T.S Reddy, Y.Hariprasad Reddy (2017), Cost Accounting, 4th Revised Edition, Margham Publications.
5) R.S.N.Pillai and V. Bagavathi (2013), Cost Accounting principles and practices, S Chand & Co Ltd.

UCI 16

MAPPING

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

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

UCI 17   SUBJECT CODE: 22UCI3CN

Programme Code: 22		B.COM (IT)			
Course Code: 22UCI3CN		CORE PRACTICAL. 3 – COMPUTER APPLICATIONS III -SQL			
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**	
2022-2023	III	4	60	3	

Course Objectives

1) To understand the structured query language to communicate with the database.

2) To manipulate the date using SQL (To add, modify, delete and retrieve data).

3) To explore the basic commands and functions of SQL.

4) To extract information regarding the use of SQL to query a database.

Course Outcomes (CO)

K1	CO1	Familiarizing with the structured query language.
K2	CO2	Performing the basic calculation based upon the queries.
K3	CO3	Applying the theoretical knowledge to create database using SQL.
K4	CO4	Understanding about table creation in DBMS
K5	CO5	Generating reports for the database.

LIST OF PRACTICALS - SQL

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.
- ✓ 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 subjects 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.
- ✓ 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'.

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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.

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

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

Teaching Methods

PowerPoint presentation, PowerPoint presentation, Seminar, Blackboard, Google Classrooms, Smart Classroom, Discussion & Assignment

MAPPING

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

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

UCI 21

Programme Code: 22	B.COM (IT)			
Course Code: 22UCI3A3	Allied Paper 3.– DATABASE MANAGEMENT SYSTEM			
Batch 2022-2023	**Semester** III	**Hours / Week** 4	**Total Hours** 60	**Credits** 5

Course Objectives

1) To understand the different issues involved in design and implementation of a database system.
2) To understand and use data manipulation language to query, update and manage a database.
3) To design and build a simple database system and demonstrate competence with the fundamental tasks involved in modeling, designing and implementing a DBMS.

Course Outcomes (CO)

K1	CO1	Defining the program-data independence, data models for database scheme and database instances.
K2	CO2	Identifying the methodology of relational model.
K3	CO3	Developing an understanding of the differences between first, second and third normal forms.
K4	CO4	Analyzing the Structured Query Language using Network and Hierarchical Models.
K5	CO5	Evaluating the concept of query processing

Syllabus

UNIT – I   CONCEPTS OF DBMS   (12 Hours)

Basic concepts – records and files – abstraction and data integration – three level architecture proposal for DBMS- Components of DBMS – Advantages and Disadvantages of DBMS – Data models – data associations – data models classification – entity – relationship model – relationship data model – network data model – hierarchical model.

UNIT – II   RELATIONAL DATA MODELS   (12 Hours)

Relational model – relational database – relational algebra – basic concepts (operations).

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UNIT - III   NORMALISATION OF FORMS   (12 Hours)

Relational database manipulation- SQL- Data manipulation – Views – *QBE – Normalization – Functional Dependencies – First, Second, Third Normal forms - Fourth, Fifth Normal forms.

UNIT - IV   NETWORK DATA MODEL   (12 Hours)

Network model- the network data model- DBTG set construct and restrictions - Data Description in the network model- schema and sub schema- *DBTG Data manipulation.

UNIT - V   HIERARCHICAL DATA MODEL   (12 Hours)

Hierarchical Data Model – The Hierarchical Data Model – Data definition – Data Manipulation – Updates – Query Processing – Introduction – General Strategies for Query Processing.

 * **Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

Teaching Methods

PowerPoint presentation, Seminar, Blackboard, Google Classrooms, Smart Classroom Discussion & Assignment

TEXT BOOKS
1) Bipin C.Desai (2011), An Introduction to Database Systems, Galgotia Publications Pvt Ltd.
2) C.J. Dates (2010), An Introduction to Database Systems, Pearson Publication.

REFERENCE BOOKS
1) Abraham Silberschatz, Henry F Korth (2010), Database Systems concepts, Tata Mc.Graw Hill.
2) Alexis Leon, Mathews Leon (2009), Essentials of Database Management Systems.
3) R.Paneerselvam (2018), Database Management System, PHI Learning Pvt ltd, Newdelhi.
4) Raghu Ramakrishnan, Johannes Gehrke (2003), Database Management System, Tata McGraw Hill.

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MAPPING

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

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

UCI 24

Programme Code: 22		B.COM (IT)		
Course Code: 22UCI405		CORE PAPER.5 – CORPORATE ACCOUNTING		
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	IV	6	90	5

Course Objectives

1) To prepare financial statements of special types of business viz. Banks, Insurance companies.

2) To understand the accounting treatment of special transactions of the above business.

3) To familiarize with the accounting treatment of shares and debentures.

Course Outcomes (CO)

K1	CO1	Recollecting the basic concepts and terms of Corporate Accounting.
K2	CO2	Understanding the procedures, conventions and rules of accounting Pertaining to issue of shares and prepare ledger accounts.
K3	CO3	Applying the procedures and prospects for redemption of different types of shares and debentures.
K4	CO4	Analyzing the final accounts of a company after redemption of shares.
K5	CO5	Evaluating the banking company accounts

Syllabus

UNIT – I   COMPANY ACCOUNTS   **(18 Hours)**

Company Accounts Introduction - Meaning and Definition- Kinds -***Formation of Company** - Share Capital - Allotment of Shares - Accounting Entries - Under subscription - Over Subscription - Use of Stock Invest - Call-in-advance - Calls-in-arrears.

UNIT II   ISSUE OF SHARES AND DEBENTURES   **(18 Hours)**

Issue of Shares and Debentures - at Premium and Discount - Underwriting.

UNIT – III REDEMPTION OF SHARES AND DEBENTURES   **(18 Hours)**

Redemption of Preference Shares and Debentures – Classification of Debentures – Difference between Debentures and Shares.

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UNIT - IV   FINAL ACCOUNTS   (18 Hours)

Preparation and Presentation of Final Accounts of Joint Stock Companies as per Company Law Requirements - Calculation of Managerial Remuneration.

UNIT – V   INTERNAL RECONSTRUCTION & LIQUIDATION   (18 Hours)

Internal reconstruction - Amalgamation, absorption – Introduction – Meaning – Types of Amalgamation - Liquidation of company

* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.

Note : Distribution of marks for theory and problems shall be 20% and 80% respectively.

Teaching Methods

Power point presentation, Seminar, Blackboard, Google Classrooms, Smart Classroom & Assignment

TEXT BOOKS
1) T. S. Reddy & A. Murthy (2020), Corporate Accounting, 6th revised Edition, Margham Publications.
2) Tulsan PC & Tulsan Bharat (2017), Corporate Accounting, 2nd revised Edition, S Chand Publications.

REFERENCE BOOKS
1) S N Maheshwari, S K Maheshwari (2016), Corporate Accounting, 5th Edition, Vikas Publishing House.
2) Dr. M. Selvakumar, Dr. M. Anbalagan (2016), Corporate Accounting, Charulatha Publications.
3) M.C Shukla, T.S Grewal, S.C. Gupta (2014), Advanced Accounts, S.Chand publications.
4) R.L. Gupta, M.Radhaswamy (2013), Advanced Accountancy, Sultan Chand & Sons.
5) R.L. Gupta, M.Radhaswamy (2012), Corporate Accountancy, Sultan Chand & Sons.

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MAPPING

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

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

UCI 27

Programme Code: 22		B.COM (IT)		
Course Code: 22UCI4CO		CORE PRACTICAL.4 – COMPUTER APPLICATIONS IV - C++ PROGRAMMING		
Batch 2022-2023	**Semester** IV	**Hours / Week** 4	**Total Hours** 60	**Credits** 3

Course Objectives

1. To gain a better understanding of object oriented design and program implementation by using object oriented language features.
2. To understand the use of programming techniques.
3. To understand the knowledge on commerce object oriented programming.

Course Outcomes (CO)

K1	CO1	Developing a new object based on programs.
K2	CO2	Analyzing the calculations of different functions.
K3	CO3	Obtaining the skills to manage the coding.
K4	CO4	Constructing of classes and objects.
K5	CO5	Working with accounting terms using C++.

LIST OF PRACTICALS

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

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Teaching Methods

Power point presentation, Blackboard, Discussion and Observation

MAPPING

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

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

UCI 29

Programme Code: 22		B.COM (IT)		
Course Code: 22UCI4A4		ALLIED PAPER 4 : OBJECT ORIENTED PROGRAMMING WITH C++		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	IV	4	60	5

Course Objectives

1. To familiarize with the practical knowledge of object oriented programming.

2. To acquire the knowledge of operators and functions in C++.

3. To learn how to design and implement generic classes with C++ templates.

Course Outcomes (CO)

K1	CO1	Solving the problem based upon different data structure and to know about the C++ program.
K2	CO2	Choosing an appropriate data structure for a particular problem.
K3	CO3	Providing the students with the knowledge of opening and closing a file.
K4	CO4	Implementing various concepts relating to the C++ language.
K5	CO5	Understanding the input and output operations.

Syllabus

UNIT – I   BASIC CONCEPT OF OOPS   **(12 Hours)**

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

UNIT – II DATA TYPES, CONTROL SRTUCTURES AND FUNCTIONS   **(12 Hours)**

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

UCI 30

UNIT - III   CLASSES AND OBJECTS   (12 Hours)

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

UNIT – IV OPERATOR OVERLOADING & INHERITANCE   (12 Hours)

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

UNIT – V POLYMORPHISM & WORKING WITH FILES   (12 Hours)

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

* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.

Teaching Methods

PowerPoint presentation, Seminar, Google Classrooms, Discussion & Assignment

TEXT BOOKS

1. E. Balagurusamy (2016), Object Oriented Programming with C++, Tata Mc Graw Hill.

REFERENCE BOOKS

1. D.Ravichandran (2010), Programming with C++, 1st Edition, Tata Mc Graw Hill.
2. K.R.Venugopal, Rajkumar buyya (2013), Mastering C++, Tata Mc.Graw Hill.
3. Rajesh K.Shukla (2008), OOP with C++, Wiley India Pvt.Ltd.
4. David Pearson (2010), OOP with C++, Continuum Pvt. Ltd.

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MAPPING

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

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

UCI 32

Programme Code: 22		B.COM (IT)		
Course Code: 22UCI506		CORE PAPER.6 – MANAGEMENT ACCOUNTING		
Batch 2022-2023	**Semester** V	**Hours / Week** 6	**Total Hours** 90	**Credits** 4

Course Objectives

1. To encourage the students to study the concept of Management Accounting.

2. To motivate the students to learn the techniques for managerial decision making.

3. To make the students to know about various budgeting techniques.

Course Outcomes (CO)

K1	CO1	Knowing the basic Concepts and relationships of various accounts
K2	CO2	Understanding about Ratios, Working capital and Budgeting.
K3	CO3	Preparing working capital and various Budgets.
K4	CO4	Analyzing cost volume profit and grasping knowledge about managerial application of Marginal Costing.
K5	CO5	Interpreting Fund flow and Cash Flow Statements.

Syllabus

UNIT – I   CONCEPTS OF MANAGEMENT ACCOUNTING   (18 Hours)

Management Accounting – Meaning, Objectives and Scope – ***Relationship between Management Accounting and Financial Accounting** – Need and Significance of Management Accounting

UNIT – II   RATIO ANALYSIS   (18 Hours)

Analysis and Interpretation of Financial Statements - Ratio Analysis –Meaning of Ratio & Ratio analysis – Liquidity ratio- Capital Gearing ratio- Turnover ratio– Profitability ratio -Uses and limitations of ratios.

UCI 33

UNIT – III   WORKING CAPITAL   **(18 Hours)**

Working Capital – Concepts, Kinds, Importance of Working Capital – Working Capital requirements and their computation – Sources of Working Capital – Funds Flow and Cash Flow Analysis- Application of AS3.

UNIT – IV   COST-VOLUME-PROFIT ANALYSIS   **(18 Hours)**

Cost-Volume-Profit Analysis - Marginal Costing and Break-Even Analysis, Managerial Applications of Marginal Costing – Pricing decision – Profit planning and maintaining a desired level of profit – Buy or Make decision – Profitable sales mix - Significance and Limitations of Marginal Costing.

UNIT – V   BUDGETING TECHNIQUES   **(18 Hours)**

Budgeting and Budgetary Control – Definition, Importance, Essentials, Classification of Budgets, Master Budget, Preparation of Different Budgets (Cash budget, production budget, Material budget, Purchase budget, Fixed and Flexible Budget) - Steps in Budgetary Control- Zero Based Budgeting – Performance Budgeting.

* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.
Note : Distribution of marks for theory and problems shall be 20% and 80% respectively.

Teaching Methods

Power point presentation/Discussion/Assignment, Google Classrooms, Smart Classroom

TEXT BOOKS

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

REFERENCE BOOKS

1. S.N. Maheswari (2014), Principles of Management Accounting, 16th Edition, Sultan Chand.
2. R.S.N Pillai & Bagavathi (2006), Management Accounting, 4th Edition, S.Chand & Co Ltd.
3. Dr.C.Eugine Franco (2016), Management Accounting, Charulatha Publications, Chennai.
4. Khan,M.Y, Jain.S.P (2014), Management Accounting – Text, Problems & Cases, Tata Mc Graw Hill, New Delhi.
5. S.P. Jain & K.L. Narang (2014), Cost and Management Accounting, Tata Mc Graw Hill, New Delhi.

UCI 34

MAPPING

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

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

UCI 35

Programme Code: 22		B.COM (IT)		
Course Code: 22UCI507		CORE PAPER.7 – MANAGEMENT INFORMATION SYSTEM		
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	V	6	90	4

Course Objectives

1. To familiarize the students about the concepts of information system

2. To help them to know the applications of information system in business

3. To encourage the students to understand about E-Communication

Course Outcomes (CO)

K1	CO1	Remembering the system concepts and importance of management information system
K2	CO2	Understanding the MIS models for planning and organizing
K3	CO3	Knowing the application of Hardware and software
K4	CO5	Analyzing various input and output devices
K5	CO5	Interpreting the role of E-Communication in MIS

Syllabus

UNIT-I MANAGEMENT INFORMATION SYSTEM   (18 Hours)

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.

UNIT-II MIS MODELS   (18 Hours)

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.

UCI 36

UNIT-III   HARDWARE AND SOFTWARE   (18 Hours)

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.

UNIT-IV   INPUT AND OUTPUT DEVICES   (18 Hours)

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.

UNIT-V TELECOMMUNICATION NETWORKS   (18 Hours)

Telecommunication Revolution - Introduction to Email, Internet, Intranet and Teleconferencing, WWW Architecture, Introduction to E-Commerce - Models B_B and B_C. EDI - EDI Applications in Business. Electronic Payment Cash, Smart Cards, and Credit Cards. Data Communication System – Networking – Types - Electronic Communication - History of Internet- WWW-Navigation Tools - Security on Internet - Types of Electronic Commerce - EDI

* **Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

Teaching Methods

PowerPoint presentation, Seminar, Google Classrooms, Smart Classroom Blackboard, Discussion & Assignment

Text Books:

1. P. Mohan, Management Information System, 15th Edition, 2020, Himalayan Publishing House.

2. A.K.Gupta, Management Information System, 9th Edition, 2021 Sultan Chand and Sons, New Delhi.

Reference Books:

1. Gordon.B.Davis, Margrethe. H.Olson, Management Information System- Conceptual Foundation, Structure and Development, 8th Edition, 2019, Tata McGraw Hill, New Delhi.

2. Laudon and Laudon, Management Information System, 10th Edition, 2020, Pearson Education, South Asia.

UCI 37

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 38

Programme Code: 22	B.COM (IT)			
Course Code: 22UCI508	CORE PAPER.8– PROGRAMMING IN VISUAL BASIC			
Batch 2022-2023	**Semester** V	**Hours / Week** 6	**Total Hours** 90	**Credits** 4

Course Objectives

1. To provide intellectual knowledge to the students in windows programming.

2. To make them to understand the concept of designing forms in Visual basic.

3. To motivate the students to know about the various controls in visual basic.

Course Outcomes (CO)

K1	CO1	Knowing the basic Concepts of Visual Basic.
K2	CO2	Understanding the properties and learning the use of various tools.
K3	CO3	Applying various controls and procedures in form designing and coding.
K4	CO4	Analyzing various functions & procedures of VB and preparing the datareports using links.
K5	cO5	Remembering the selection of data access objects.

Syllabus

UNIT – I   CONCEPTS OF VISUAL BASIC   (18 Hours)

VB Fundamentals Getting started – The Visual Basic Environment – Customizing a Form – First Step in Programming the Code Window, Variables, Data types, Constants, Statements in Visual Basic the Comment and the End Statement

UNIT – II   BUILDING THE USER INTERFACE   (18 Hours)

First Steps in Building the User Interface The Tool Box – Creating Controls – The Name Property – Properties of Command Button – Simple Event Procedures for Command Buttons – Access Keys – Image Controls – Text Boxes – Labels – Navigating between Controls – Message Boxes – The Grid – ***Picture Box** – Rich Text Box

UNIT – III   LOOPS AND FUNCTIONS   (18 Hours)

Controlling program flow – Determinate Loops – Indeterminate Loops – Making Decisions – Select Case – Nested If and then Statements – GO TO statement. Built – In Functions String Functions – Numeric Functions – Date and Time Functions – Financial Functions.

UCI 39

UNIT - IV   ORGANIZING INFORMATION VIA CONTROLS   (18 Hours)

Organizing Information via Controls Control Arrays – List and Combo Boxes – Flex Grid Controls – Frames – Option Buttons – Check Boxes – Scroll Bars – Timers – Image List Control – List View Control – Progress Bar Control – Slider Control – Status Bar Control – Menus –MDI Forms

UNIT - V   DATA ACCESS OBJECTS   (18 Hours)

Data controls – Data Access Objects (DAO) Accessing and Implementing Databases – Record Set – Types of Record Set – Creating, Modifying, Deleting, Finding Records – Data Report – Data Environment – Report Designer – Connection Object – Command Object – Selection ofThe Data Report Designer – Data Report Controls.

Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.

Teaching Methods

PowerPoint presentation/Seminar/Assignment/Google Classrooms/Smart Classroom

TEXT BOOKS

1) Gary Cornell (2009), Visual Basic 6 from the Ground UpTata McGraw Hill, New Delhi.
2) Mohammed Azam (2006), Visual basic 6 Programming guide, Vikash publishing house pvt ltd, Newdelhi.

REFERENCE BOOKS

1. Gary Cornell (2009), Visual Basic for Windows, Tata McGraw Hill, New Delhi.
2. Evangelos Petroutsios (2014), Mastering Visual Basic 6.0, BPB Publications, New Delhi.
3. Steven Holzner (2007), Visual basic 6 Programming Black book, Dreamtech Press, New Delhi.
4. Editorial Board (2006), Visual Basic 6.0, Law point, Kolkata.

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MAPPING

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

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

UCI 41

Programme Code: 22		B.COM (IT)		
Course Code: 22UCI5CP		CORE PRACTICAL. 5 – COMPUTER APPLICATIONS V – VISUAL BASIC PROGRAMMING		
Batch 2022-2023	**Semester** V	**Hours / Week** 4	**Total Hours** 60	**Credits** 2

Course Objectives

1. To provide practical knowledge in Visual Basic Programming.

2. To help the students to understand the concept of designing forms.

3. To encourage the students to learn the application of various tools and properties.

Course Outcomes (CO)

K1	CO1	Knowing about the form designing with tool box.
K2	CO2	Developing the skills to create MDI form and Menu Editor.
K3	CO3	Working with control arrays.
K4	CO4	Creating various views of forms using different controls.
K5	CO5	Evaluating the reports of Visual Basic Programs.

Syllabus

1. Create a program to perform arithmetic calculation.

2. Create a program to change fore color and back color of a label box and changing of font style.

3. Design a sample calculator using control arrays.

4. Create a program in visual basic by converting numbers into words by using select case statement.

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.

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10. Create a form using common dialog box.

11. Create a mark sheet by using data control.

12. Create student database using ADODC control.

Teaching Methods

Power point presentation/Test/Observation/ Google Classrooms/Smart Classroom

MAPPING

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

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

UCI 43

Programme Code: 22		B.COM (IT)		
Course Code: 22UCI609		CORE PAPER .09 – PRINCIPLES OF AUDITING		
Batch 2022-2023	Semester VI	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1) To familiarize the students about the various concepts of Principles of Auditing.

2) To make the students to understand the importance of auditing and auditing reports.

3) To help the students to gain knowledge about vouching of documents in an organization.

Course Outcomes (CO)

K1	CO1	Knowing about the current Auditing Concepts, Standards and Procedures
K2	CO2	Understanding about Internal checks and Vouching
K3	CO3	Applying different audit process for valuing Assets and Liabilities
K4	CO4	Knowing the role on an Auditor in a company and to interpret the AuditReports
K5	CO5	Investigating the auditing provisions and E-Auditing

Syllabus

UNIT - I   AUDITING CONCEPTS   (18 Hours)

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

UNIT - II   INTERNAL AUDIT & VOUCHING   (18 Hours)

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

UNIT – III VERIFICATION AND VALUATION OF ASSESTS& LIABILITIES (18 Hours)

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

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UNIT - IV **AUDIT OF COMPANIES** **(18 Hours)**

Audit of Companies – Qualification – Disqualifications – Various modes of Appointment of Company Auditor – Rights and Duties of company Auditor –Valuation of Assets - Liabilities of a Company Auditor – Verification of Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

UNIT – V **INVESTIGATION & ELECTRONIC AUDITING** **(18 Hours)**

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

* **Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

Teaching Methods

PowerPoint presentation / Discussion / Assignment, Google Classrooms, Smart Classroom

TEXT BOOKS

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

REFERENCE BOOKS

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

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MAPPING

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

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

UCI 46

Programme Code: 22		B.COM (IT)		
Course Code: 22UCI610		CORE PAPER .10– INTERNET & WEB DESIGNING		
Batch 2022-2023	**Semester** VI	**Hours / Week** 6	**Total Hours** 90	**Credits** 5

Course Objectives

1. To Familiarize the students about the concepts of Internet

2. To make the students to understand the concept of web designing

3. To help them to develop the skills to create Hyper Text Markup Language

Course Outcomes (CO)

K1	CO1	Remembering the basic concepts of Internet and HTML
K2	CO2	Understanding the terminologies of Internet technologies, about table creation and application of its properties in HTML
K3	CO3	Learning the application of HTML tags and Frames
K4	CO4	Knowing the various uses of buttons in creating a web page
K5	CO5	Illustrating about the tags for creating webpages.

UNIT – I   INTERNET   **(18 Hours)**

Introduction to internet – Networking – internet – E-mail – Resource sharing – Gopher – WWW – Hyper text – Browser – search engine – Usenet – telnet – bulletin board service – WAIS.

UNIT – II   INTERNET TECHNOLOGIES   **(18 Hours)**

Internet technologies – Modem – internet addressing – Physical connections – Telephone Lines – Internet Browsers – Internet Explorer – Netscape navigator.

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UNIT - III   HTML   **(18 Hours)**

Introduction to HTML – Designing a home page – History of HTML – Generation – HTML Documents – Anchor Tag – Hyper Links – Head And Body Sections – Header Section – – Prologue -Links – Colorful Webpage – Comment Lines – Headings – Aligning The Headings – Horizontal Rule – Paragraph – Tab Setting – Images – Aligning an Image – Adding Space Around Image – Boarder For an Image.

UNIT - IV   LISTS AND TABLES   **(18 Hours)**

Lists – Ordered And Unordered List – Nested List – Headings in a List – Tables – Table Creation in a HTML – Width of the Table and Cells – Cell Spanning – Coloring Cells – Column Specification.

UNIT - V   FRAMES AND BUTTONS   **(18 Hours)**

Frames – Frameset definition – Frame Definition – ***Nested Framesets** – Forms – Action Attribute – Method Attribute – Encrypt Attribute – Dropdown List – Check Boxes – Radio Buttons – Text Field – Text Area – Password – Hidden Fields – Submit and Reset Buttons.

* Self-Study And Questions For Examinations May Be Taken From The Self Study PortionsAlso.

TEXT BOOKS

1. C.Xavier (2008), World Wide Web design with HTML, Tata McGraw Hill Publishing company ltd, New delhi.
2. Sundarajan.K (2001), Internet, 10th Edition, Kannadhasan Phathipagam, Chennai.

REFERENCE BOOKS

1. Thomas A.Powell (2006), HTML – The Complete reference, Tata McGraw Hill Publishing company ltd, New delhi.
2. Dave Mercer (2004), HTML-Introduction to Web Page Designers & Development, Tata McGraw Hill Publishing company ltd, New delhi.
3. Steven Holzer (2006), HTML, Dreamtech Press, New Delhi.
4. Alexis Leon & Mathews Leon (2004), Internet for Everyone, Leon Tech World, Chennai.

Teaching Methods

Power point presentation/Seminar/Assignment/ Google Classrooms/Smart Classroom

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MAPPING

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

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

UCI 49

Programme Code: 22		B.COM (IT)		
Course Code: 22UCI6CQ		CORE PRACTICAL.6 - COMPUTER APPLICATIONS -VI HTML AND WEB DESIGNING		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	VI	4	60	5

Course Objectives

1. To provide the students about the practical knowledge in HTML programming.

2. To make the students to understand the concept of web designing.

3. To comprehend about Internet and know about various tags and buttons.

Course Outcomes (CO)

K1	CO1	Knowing the creation of web page using HTML.
K2	CO2	Understanding about linking the web pages using Anchor tags.
K3	CO3	Learning about of table creation properties and Buttons in designing a form.
K4	CO4	Gaining knowledge of creating advertisements and invitations.
K5	CO5	Evaluating the results of HTML Programs.

Syllabus

1. Create a webpage for changing the background and fore color for an application by using font tags.

2. Create a webpage for linking more documents by using anchor tag.

3. Create a webpage for marks statement by using caption, table tags.

4. Create a Sample invitation by using frame tag.

5. Create a sample webpage 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.

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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.

11. Create a program by using marquee tags.

12. Create a Resume using HTML Tag.

Teaching Methods

Power point presentation/Test/ Google Classrooms/Smart Classroom

MAPPING

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

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

UCI 51

Programme Code: 22		B.COM (IT)		
Course Code: 22UCI6Z1		PROJECT AND VIVA-VOCE		
Batch 2022-2023	Semester VI	Hours / Week	Total Hours	Credits 5

Course Objectives

1. To find out and suggest the ideas related to the practical problems in the field of commerce.

2. To design a program for conversion of manual work into computerized format in various areas.

3. To make the students to understand the importance and needs of Research and Project for the benefit of the society.

COURSE OUTCOMES (CO)

K1	CO1	Identifying the practical problems in different areas of Commerce.
K2	CO2	Collecting data using various techniques.
K3	CO3	Applying statistical tools and analyzing the data.
K4	CO4	Designing the computer based projects, suggest solution and concluding the project.
K5	CO5	Giving solution to the problem.

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

Project Report present   **60 marks**

      Viva-voce   **20 marks (Internal & External Examiners jointly)CIA**

                        20 marks (Project Guide / Supervisor)

      Total   **100 marks**

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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 53

Programme Code: 22	B.COM (IT)
ELECTIVE PAPER. 1 – RESEARCH METHODOLOGY	

Batch 2022-2023	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To enlighten the students about the basic research concepts

2. To help the students to learn about the implementation of research methods

3. To motivate the students in developing report writing skills about the research

Course Outcomes (CO)

K1	CO1	Knowing the basic concepts of research methodology.
K2	CO2	Understanding the procedure for research design and sample design.
K3	CO3	Knowing the application of different methods in data collection.
K4	CO4	Framing and analyzing the hypotheses for research.
K5	CO5	Interpreting the research report.

Syllabus

UNIT – I RESEARCH AND SAMPLE DESIGN (18 Hours)

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.

UNIT II COLLECTION OF DATA AND SCALING TECHNIQUE (18 Hours)

Data Collection – Methods – Tools – Questionnaire – Interview Schedule – Kinds of Data – Attitude measurement of scaling Technique – Editing, Coding, Tabulation.

UNIT III HYPOTHESISS AND TESTING OF HYPOTHESIS (18 Hours)

Statistical Data Analysis – Hypothesis – it's sources – Formulation and testing of hypothesis – Z-test, T-test – Chi-Square Test (simple problems only).

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UNIT IV RESEARCH METHODS (18 Hours)

Application of Research – Product research – Price Research – Motivation research – Promotion research – Distribution research – Sales control research – ***Media research**.

UNIT V INTERPRETATION AND REPORT WRITING (18 Hours)

Interpretations and report writing – Steps in writing reports – Layout of reports, types and principles of report writing – Graphical Representation of Results.

*Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.

TEXT BOOKS

1) C.R. Kothari (2019), Research Methodology, 4th Edition, New age International Publishers.
2) P.Saravanavel (2004), Research Methodology, 14th Edition, Kital Mahal Agencies, Allagabad.

REFERENCE BOOKS:

1) Zikmund,Babin,Carr,Adhikar,Griffin (2013), Business Research Methods.
2) C.Rajendra Kumar (2008),Research Methodology, 1st Edition, APH Publishing Corporations, New Delhi.
3) A.K.P.Swain (2010), A Text Book of Research Methodology, 2nd edition, Kalyani publishers, New Delhi.
4) R.Panneerselvam (2016), Research Methodology, Prentice Hall of India.

Teaching Methods

Power point presentation / Discussion / Assignment / Google Classrooms / Smart Classroom

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

UCI 55

Programme Code: 22		B.COM (IT)	
ELECTIVE PAPER. 2 – BUSINESS ORGANIZATION AND OFFICE MANAGEMENT			
Batch 2022-2023	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To enlighten the students about the basic of business formation.

2. To help the students to learn about the office management system.

3. To motivate the students in developing share trading skills.

Course Outcomes (CO)

K1	CO1	Understanding the form of business organization
K2	CO2	Knowing about the formation of business.
K3	CO3	Learning about stock exchange and demat account.
K4	CO4	Understanding about office setup.
K5	CO5	Remembering the concept of office layout and its functions.

Syllabus

UNIT – I INTRODUCTION TO BUSINESS ORGANISATION   **(18 Hours)**

Nature and scope of Business, Forms of Business Organization – Sole Trader, Partnership firms, Companies and Co-operative Societies – ***Public Enterprise**.

UNIT – II SOURCES OF FINANCE   **(18 Hours)**

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.

UNIT – III STOCK TRADING   **(18 Hours)**

Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.

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UNIT – IV OFFICE CONCEPT (18 Hours)

Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing.

UNIT –V OFFICE MANAGEMENT (18 Hours)

Office machines and equipment – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

TEXT BOOKS:

1. Y.K.Bhushan (2015) – Business Organisation and Management – Sultan Chand& sons

2. Shukla (2017) - Business Organisation and Management – S.Chand & Company Ltd.,

REFERENCE BOOKS:

1. Saksena – Business Administration and Management – Sahitya Bhavan

2. Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai & sons

3. J.C.Deneyer (2013) - Office Management , S.Chand & Company Ltd.

4. Chatterjee (2014) – Modern Business, Himalaya publications

Teaching Methods

Power point presentation / Discussion / Assignment / Google Classrooms / Smart Classroom

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

UCI 57

Programme Code: 22	B.COM (IT)		
ELECTIVE PAPER. 3 – PRINCIPLES OF MANAGEMENT			
Batch 2022-2023	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1) To cover the basic concepts of management.

2) To provide the students with the capability to apply theoretical knowledge in simulated and real life settings.

3) To develop the students to work in teams.

Course Outcomes (CO)

K1 to k5	CO1	Familiarizing with the basic concepts of Management and its functions.
	CO2	Practicing the process of management's four functions planning, organizing, leading and controlling.
	CO3	Identifying the key skills required for the contemporary management practice.
	CO4	Applying the skills for motivating leadership qualities.
	CO5	Identifying the key competencies needed to be an effective leader.

Syllabus

UNIT I   MANAGEMENT CONCEPTS   (18 Hours)

Management- Definition of Management- Management and administration- Nature and scope- Characteristics – Importance – ***Levels of Management** - Functions of Management.

UNIT II PLANNING   (18 Hours)

Planning- Meaning –Nature and importance of planning – Objectives of Planning – Advantages and Disadvantages of Planning - Planning premises- Planning process- Methods and Types of plans- Decision making- Steps in decision making.

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UNIT III ORGANISATION (18 Hours)

Organization- Meaning, nature and importance – Process of Organization- Principles of sound organization- Classifications of Organization - Organization structure- Span of control- Organization chart.

UNIT IV LEADRESHIP & MOTIVATION (18 Hours)

Motivation- Need – Determinants of behavior- Maslow's theory of Motivation- Leadership – Nature - Characteristics – Importance - Types of leadership.

UNIT V COORDINATION & CONTROL (18 Hours)

Co-ordination- Meaning- Need and Techniques of Co-ordination- Control- Meaning – Definition- Nature of control- Process of control- Limitations of Control – Requirements of Good Control System - Techniques of control

* **Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also**.

Teaching Methods

Power point presentation / Discussion / Assignment / Google Classrooms / Smart Classroom

Text Book:

1) Dinkar Pagare (2016), Principles of Management, Sultan Chand & Co. Ltd.
2) R.N.Gupta (2016), Principles of Management, Sultan Chand & Co. Ltd.

Reference Books:

1) Prasad L. M (2008), Principles and Practice of Management, Sultan Chand & Co. Ltd.
2) Sontakki C.N (2012), Principles of Management, Kalyani Publishers
3) Bhushan Y.K (2007), Business Organization & Management, Sultan Chand & Sons.
4) Kathiresan, Dr.Radha (2013), Business organization, Prasanna publications.
5) J.K.Mithra (2017), Principles of Management, Oxford University press.

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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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Programme Code: 22		B.COM (IT)	
ELECTIVE PAPER. 4 – COMPANY LAW			
Batch 2022-2023	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives:

1) To cover the basic concepts of Company

2) To provide the students with the capability to apply theoretical knowledge in simulated and real life settings.

3) To develop the students to work in teams.

Course Outcomes (CO)

K1 to k5	CO1	Familiarizing with the basic concepts of Company and its types.
	CO2	Practicing the process of share capital and its procedure.
	CO3	Identifying the key skills required for the company creation and its documentation.
	CO4	Applying the skills for motivating leadership qualities.
	CO5	Identifying the key competencies needed to be an effective leader.

UNIT I   JOINT STOCK COMPANY   (18 Hours)

Meaning – Kinds of companies (special provisions with respect to private company, public company, One Person Company, Small Company, Dormant Company) - Formation – Memorandum of Association – Contents – Prospectus – Contents – Types - Statement in Lieu of Prospectus, Shelf Prospectus, Red Herring Prospectus- Underwriting – Book Building Process.

UNIT II   SHARE CAPITAL AND DEBENTURES   (18 Hours)

Meaning of Shares – ***Kinds of Shares** – Voting rights – Issue of shares at a Premium and Discount – Partly paid shares – Bonus Shares – Right shares – Sweat Equity Shares, Debentures – Meaning – Types.

UNIT III   DIVIDEND   (18 Hours)

Dividend – Definition – Statutory provision – Powers of board of directors regarding dividend – Interim dividend - Unclaimed dividend – Dividend warrant – Payment of interest out of capital – Secretarial duties in connection with dividend.

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UNIT IV   MEETINGS AND RESOLUTIONS   (18 Hours)

Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Notice of Meeting – Quorum – Proxy – Board of Directors Meeting – Committee – Types of Committees – Audit Committee – Stake Holders Relationship Committee – Corporate Social Responsibility Committee, Resolutions – Ordinary Resolution – Special Resolution – Resolution requiring special notice.

UNIT V   WINDING UP OF COMPANY   (18 Hours)

Modes of Winding up – Winding up by the Court – Voluntary Winding up – Types – Members Voluntary Winding up – Creditors Voluntary Winding up, National Company Law Appellate Tribunal.

     * **Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also**.

Teaching Methods

Power point presentation / Discussion / Assignment / Google Classrooms / Smart Classroom

TEXT BOOKS:

1. Kapoor, N.D., (2017) Business Laws, Sultan Chand and Sons, New Delhi.

2. Sreenivasan, (2015) M.R. Business Laws, Margam Publications, Chennai.

REFERENCE BOOKS:

1. Dhandapani, M.V. Business Laws, Sultan Chand and Sons, New Delhi.

2. Avatar Singh, Company Law, Eastern Book Company.

3. Shukla, M.C. &Gulashan, S.S., Principles of Company Law.

4. Gogna, P.P.S., Text Book of Company Law, S.Chand& Co.

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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

UCI 63

Programme Code: 22	B.COM (IT)
ELECTIVE PAPER. 5 – STRESS MANAGEMENT	

Batch 2022-2023	Hours / Week 6	Total Hours 90	Credits 5

Course objectives

1. To understand the strategies for decreasing stressful behaviors and argue
2. Understand and learn how to use various techniques and determine the most appropriate method to aid in managing your reaction to stress.
3. Evaluate models of stress, relate to theoretical knowledge and design and scientifically describe a programme of stress management.

Course Outcomes (CO)

K1 to k5	CO1	Explore the nature of managing stress in today's changing world.
	CO2	Describe coping strategies to prevent and reduce stress.
	CO3	Apply relaxation techniques for dealing and overcoming stress.
	CO4	Discuss the physiology and psychology of stress connecting the mind and body.
	CO5	Design a personal stress management plan.

UNIT I   CONCEPT OF STRESS   (18 Hours)

The Scientific Concept of Stress - The History of the Stress Concept /Pioneers of the field. - Scientific Definitions of the Stress Concept - Theoretical Constructs of the Stress Concept - Identification of the Main Stressor as a Dependent Variable, Intervening Variable and Independent Variable.

UNIT II   PHYSIOLOGICAL FACTORS   (18 Hours)

Awareness of the Physiological factors - The Brain and the Endocrine System - The Autonomic Nervous System - The Gastrointestinal System, our Muscles and our Skin - Stress and Disease: The Immunological System.

UNIT III   STRESS AND COMMUNICATION   (18 Hours)

An Insight to Comprehensive Stress Management - Eustress, Life-Situation & Intrapersonal Interventions - Eliminating Unnecessary Stressors. - Interpersonal Techniques,

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Assertiveness Conflict Resolution - Effective Time Management and Communication. - Perception Interventions: The role of Personality.

UNIT IV MEDITATION   (18 Hours)

Introduction to Meditation - Autogenic Training and Imagery - Progressive Relaxation - ***The Role of Biofeedback** - Physiological Arousal and Behaviour Change Interventions. Specific Applications – a Review - Occupational Stress – its Causes and Consequences - Stress and The College Student - Family Stressors - Adjustment in the Later Years – Stress and the Elderly.

UNIT V EVALUVATION OF STRESS   (18 Hours)

An Evaluation of Stress Management Programs 6.2.Implications of Stress Management Programs - Group Coaching Programs - Designing Stress Management Programs - The Role of the Consultant.

   * **Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also**.

Teaching Methods

Power point presentation / Discussion / Assignment / Google Classrooms / Smart Classroom

Text Book:

1. Rice., Philip L. (2014)., Stress and Health, Brooks / Cols-wadsworth.

Reference Books

1. Alok Chakrawal (2004), Kindle Edition Publishing
2. Stress Management: Techniques On How To Deal With Stress And Anxiety (2016)

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

3.

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

UCI 65

Programme Code: 22	B.COM (IT)		
ELECTIVE PAPER. 6 – CONSUMER AFFAIRS			
Batch 2022-2023	**Hours / Week** 6	**Total Hours** 90	**Credits** 5

COURSE OBJECTIVES

1. To familiarize the students with their rights and responsibilities as a consumer.

2. To understand the procedure of redress of consumer complaints.

3. To know more about decisions on Leading Cases by Consumer Protection Act.

4. To get more knowledge about Organizational set-up under the Consumer Protection Act

5. To impart awareness about the Role of Industry Regulators in Consumer Protection

6. To understand Contemporary Issues in Consumer Affairs.

COURSE OUTCOMES (CO)

K1 to k5	CO1	Able to know the rights and responsibility of consumers.
	CO2	Understand the importance and benefits of Consumer Protection Act.
	CO3	Applying the role of different agencies in establishing product and service Standards.
	CO4	Analyse to handle the business firms' interface with consumers.
	CO5	Assess Quality and Standardization of consumer affairs

UNIT - I CONCEPTUAL FRAMEWORK (18 Hours)

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

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UNIT - II CONSUMER PROTECTION LAW IN INDIA   **(18 Hours)**

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

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

UNIT - III GRIEVANCE REDRESSAL MECHANISM UNDER THE INDIAN CONSUMER PROTECTION LAW   **(18 Hours)**

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

UNIT - IV ROLE OF INDUSTRY REGULATORS IN CONSUMER PROTECTION

    (18 Hours)

    i.   Banking RBI and Banking Ombudsman

    ii.   Insurance IRDA and Insurance Ombudsman

    iii.   Telecommunication TRAI

    iv.   Food Products FSSAI

    v.   Electricity Supply Electricity Regulatory Commission

    vi.   Real Estate Regulatory Authority

UNIT - V CONTEMPORARY ISSUES IN CONSUMER AFFAIRS   **(18 Hours)**

Consumer Movement in India Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings. Quality and Standardization Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance;

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Role of International Standards ISO an Overview 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.

* **Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also**.

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. G.
3. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
6. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
7. E-books:- www.consumereducation.in
8. Empowering Consumers e-book, www.consumeraffairs.nic.in
9. e-book, www.bis.org
10. The Consumer Protection Act, 2086 and its later versions.

Articles

1. Misra Suresh,(Aug 2017) " Isthe Indian Consumer protected? One india one people
2. Raman Mittal, Sonkar Sumit and Parineet Kaur(2016) regulating unfair trade practices : an analysis of the past and present Indian legislative models, Journal of consumer policy.
3. Chakravarthy.S, (2014) MRTP Act metamorphoses into competition Act. CUTS Institute for regulation and competition position paper. Available online at www.cutsinternational.org/doc01.doc.
4. Kapoor Sheetal (2013) "Banking and the Consumer" Akademos (ISSN 2231-0584)
5. Bhatt K.N, Misra Suresh and Chadah Sapna(2010). Consumer, Consumerism and Consumer Protection, Abhijeet publications
6. Kapoor Sheetal(2010) "Advertising – An essential part of Consumer's life-Its legal and ethical aspects", Consumer protection and trade practices journal, October 2010.
7. Verma, D.P.S.(2002) Regulating misleading advertisements, legal provisions and institutional framework. Vikalpa.Vol.26.No.2.pp.51-57.

Periodicals

1. Consumer protection judgements (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: International Journal on Consumer law and practice, National Law School of India University, Bengaluru
3. 'Consumer Voice', published by VOICE Society, New Delhi.

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Websites

1. www.ncdrc.nic.in
2. www.consumeraffairs.nic.in
3. www.iso.org
4. www.bis.org.in
5. www.consumereducation.in
6. www.consumervoice.in
7. www.fssai.gov.in
8. www.cercindia.org

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

1.

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

UCI 69

Programme Code: 22		B.COM (IT)		
Course Code: 22UGC3S1		SKILL BASED SUBJECT 1 – CYBER SECURITY		
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	III	2	30	3

Course Objectives

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

Course Outcomes (CO)

K1	CO1	To Understand the Concepts of Cybercrime and Cyber Frauds
K2	CO2	To Know about Cyber Terrorism and its preventive measures
K3	CO3	To Analyze about the Internet, Mobile Phone and E-commerce security issues
K4	CO4	To Understand about E-mail and Social Media Issues
K5	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? Cybercrimepreventive 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 datatheft- Theft of internet hours - Internet safety tips for children & parents. Mobile phone privacy - E-Commerce security issues.

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.

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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,
2. Govt. of India
3. http://cybercellmumbai.gov.in/ - Cybercrime investigation cell
4. http://ncrb.gov.in/ - National Crime Records Bureau
5. http://catindia.gov.in/Default.aspx - Cyber Appellate Tribunal
6. http://www.cert-in.org.in/ - Indian Computer Emergency Response Team
7. http://cca.gov.in/rw/pages/index.en.do - Controller of Certifying Authorities
8. www.safescrypt.com – Safescrypt
9. www.nic.in – National Informatics Centre
10. https://www.kaspersky.com/resource-center/definitions/what-is-a-digital-footprint
11. https://geekflare.com/digital-footprint/

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Mapping

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

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

UCI 72

Programme Code: 22	B.COM (IT)			
Title of the Paper : SKILL BASED SUBJECT : 2 – MANAGERIAL ECONOMICS				
Batch 2022-2023	**Semester** IV	**Hours / Week** 2	**Total Hours** 30	**Credits** 3

Course Objectives

1. To learn the concept of economics.
2. To enable the students to know about the various determinants of demand.
3. To know about various factors this influences the production and market situations.

Course Outcomes (CO)

K1	CO1	Recollecting the various functional areas of economics.
K2	CO2	Understanding the basic tools applied in the managerial economics.
K3	CO3	Applying the various techniques for identifying the market conditions of the firm.
K4	CO4	Analyzing the concepts of various pricing methods.
K5	CO5	Evaluating the trends of demand and supply.

Syllabus

UNIT -I   MANGERIAL ECONOMICS   (6 Hours)

Managerial Economics –Introduction- Meaning and Definition –Nature &Scope- Characteristics of managerial economics – Decision making in Business - Significance - Goals of a firm – Theory of Firm.

UNIT - II   DEMAND ANALYSIS   (6 Hours)

Demand Analysis – Meaning- features - Determinants of Demand – Types of Demand – Law of Demand-Exceptions to law of Demand -Elasticity of Demand - Types.

UNIT - III   PRODUCTION FUNCTION   (6 Hours)

Production function – Meaning- Definition - Type of cost of production – Factors of Production - Law of Variable Proportion.

UNIT - IV   MARKET COMPETITIONS   (6 Hours)

Markets – Classification of Markets – Characteristics – Perfect Competition - Monopoly – Kind of Monopoly - Monopolistic competition - Duopoly - Oligopoly.

UNIT – V   PRICING POLICIES   (6 Hours)

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.

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SUBJECT CODE: 22UCI4S2

*Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.

Teaching Methods

PowerPoint presentation, Seminar, Blackboard, Google Classrooms/ Smart Classroom Group Discussion & Assignment

TEXT BOOKS

1. S.Sankaran (2019), Managerial Economics, Margham Publications.
2. T. Aryamala (2014), Managerial Economics, 4th Reprint, Vijay Nicole.

REFERENCE BOOKS

2. D.Gopalakrishna (2012), Managerial Economics, Himalaya Publishing House.
3. V.P Gupta & M.C Sharma (2006), Managerial Economics, Research co Book centres Publications, New Delhi.
4. R.K. Lekhi (2006), Managerial Economics, Kalyani Publishers.
5. R.L.Varshney and K.L.Maheshwari (2014), Managerial Economics, Sulthan Chand and Sons

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

UCI 74

Programme Code: 22	B.COM (IT)			
Title of the Paper: SKILL BASED SUBJECT : 3 – HUMAN RESOURCE MANAGEMENT				
Batch 2022-2023	**Semester** VI	**Hours / Week** 2	Total Hours 30	**Credits** 3

Course Objectives

1. To provide an over view of Human resource management to the students.

2. To provide emphasized knowledge to the students about work ethics in HRM.

3. To motivate the students to develop leadership qualities in them.

Course Outcomes (CO)

K1	CO1	Remembering the basic Concepts of Human Resource Management
K2	CO2	Understanding the concept of Job analysis and Recruitment Process
K3	CO3	Applying various motivational theories and selection process
K4	CO4	Analyzing the human resource by recruitment and selection
K5	CO5	Interpreting the need of HR in business.

Syllabus

UNIT – I HUMAN RESOURCE MANAGEMENT **(6 Hours)**

Introduction to HRM – Meaning – Definition – Functions and role of Human Resource Manager – Human Resource Planning – Process of Human Resource Planning – Steps in Human Resource Planning.

UNIT – II JOB ANALYSIS AND DESCRIPTION **(6 Hours)**

Job Analysis – Meaning – Types of Job Analysis – Job Description - Meaning – Job Specification – Purpose of Job Specification – Job Specification techniques - Difference between Job Analysis and Job Specification.

UNIT – III RECRUITMENT AND SELECTION **(6 Hours)**

Recruitment and Selection Sources of Recruitment – Selection Techniques- Source of Recruitment – Steps in Selection Process. ***Recruitment and Selection Practices in India**

UNIT – IV TRAINING AND DEVELOPMENT **(6 Hours)**

Training – Meaning – Objectives of Training – Importance of Training – Nature – Training Process – Training techniques – Special purpose training – Areas of Training in HRM – Career planning and development – Promotions and transfers.

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UNIT – V   PERFORMANCE APPRISAL   **(6 Hours)**

Performance appraisal – meaning – Definition – Objectives – Needs and problems in

performanceappraisal – Types of performance appraisal – Performance appraisal

Process – Rating Error.

Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.

   Teaching Methods

Power point presentation / Discussion / Quiz/ Google Classrooms/Smart Classroom

   TEXT BOOK

1. L.M. Prasad (2010), Human Resource Management, 3rd edition, Sultan Chand & Sons.

   REFERENCE BOOK

2. C.B.Gupta (2009), Human Resource Management, 11th Edition, Sulthan& sons.

3. Basava Raj (2009), Human Resource Management, 1st Edition, McGraw hill punlications.

4. P.N.Subramani & Rajendra.G (2001), Human Resource Management & Industrial

   Relations,1st Edition, Himalaya Publishing House.

5. Gary Dessler, Biju Varkey (2011) , Human Resource Management, 12th

   Edition, Pearsonprentice Hall Pvt Ltd.

MAPPING

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

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

UCI 76

Programme Code: 22	COMMERCE WITH IT		
Course Code: **22UCI5X1**	**EDC – DIGITAL MARKETING**		
Batch 2022-2023	Hours / Week **2**	Total Hours **30**	Credits **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.

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 .

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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 genInbuilt tools 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 / Smart Classroom

Text Book:

1. Chaffey, D., & Smith, P. R. (2017). Digital marketing excellence: planning, optimizing and integrating online marketing. Taylor & Francis.

Reference Book :

1. Kaufman, I., & Horton, C. (2014). Digital marketing: Integrating strategy and tactics with values, a guidebook for executives, managers, and students. Routledge.
2. Royle, J., & Laing, A. (2014). 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.

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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

1.

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

UCI 79

B.COM (IT)			
PART IV – ENVIRONMENTAL STUDIES			
Batch 2022-2023	**Hours / Week** 2	**Total Hours** 30	**Credits** 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 "Eco citizens" 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 – *Insitu* Conservation of Biodiversity – *Exsitu* 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 wastewater, 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.

UCI 81

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.

REFERENCE BOOKS

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

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Question Paper Pattern for General papers

Environmental Studies

<u>**Question Paper Pattern**</u>

(External only)

Duration: 3 hours   Total Marks : 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

UCI 83

Programme Code: 22	B.COM (IT)		
	MORAL AND ETHICS		
Batch 2022-2023	Hours / Week 2	Total Hours 30	Credits **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 completing the course the students:

K1 to 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 Analyze 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 – Thillaiaadi Valliammai – Velu Nachiyar – Vanchinathan

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UNIT IV: **8 Hours**

        Physical Fitness and Mental Harmony: Simplified Physical Exercise – Hand Exercises – Leg Exercises – Neuro Muscular Breathing Exercises – Eye Exercises – Kabalabathi – Maharasana A & B – Massage - Acupressure – Relaxation – Kayakalpa Yogam - LifeForce – Aim & Objectives – Principle – Methods. Introspection – Analysis of Thoughts – Moralization of Desires – Neutralization of Anger – Eradication of Worries

UNIT V: **8 Hours**

        Yoga and Meditation – The Asset of India: Yogasanam – Rules & Regulations –Surya Namaskar – Asanas –Sitting – Stanging – Prone - Supine - Pranayama – Naadi Sudhi – Ujjayi – Seethali – Sithkari - Benefits. Meditation – Thanduvasudhi - Agna – Shanthi – Thuriyam – Benefits.

Text Books:

        Value Based Education – Moral and Ethics – compiled by Kongunadu Arts and Science College (Autonomous), 2nd Edition (2021).

Reference Books:

2. Swami Vivekananda – A Biography, Swami Nikhilananda, Advaita Ashrama, India, 24th Reprint Edition (2010).

3. Gandhi, Nehru, Tagore and other eminent personalities of Modern India, Kalpana Rajaram, Spectrum Books Pvt. Ltd., revised and enlarged edition (2004).

4. Freedom Fighters of India, Lion M.G. Agrawal, Isha Books Publisher, First Edition (2008).

5. Easy steps to Yoga by Swami Vivekananda, A Divine Life Society Publication (2000).

6. Yoga Practices - 1 – The World Community Service Centre – Vethathiri Publications, Sixth Edition (2017),Erode.

7. Yoga Practices - 2 – The World Community Service Centre – Vethathiri Publications – Eighth Edition (2017),Erode.

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MAPPING

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

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

Value Education – Moral & Ethics

23VED201

Question Paper Pattern
(External only)

Duration: 3 hours   Total Marks: 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

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Programme Code: 22	B.COM (IT)		
Course Code:**22UHR3N1**	**Part IV -Non- Major Elective – I HUMAN RIGHTS**		
Batch	Hours / Week	Total Hours	Credits
2022-2023	**2**	**30**	**2**

Course Objectives

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

Course Outcomes (CO)

	CO1	To understand the hidden truth of Human Rights by studying various theories
	CO2	To acquire overall knowledge regarding Human Rights given by United Nation Commission (UNO).
K1toK5	CO3	To gain knowledge about various organs responsible for Human Rights such as National Human Rights Commission and State Human Right Commission (UNHCR).
	CO4	To get habits of how to treat aged person, others and positive social responsibilities.
	CO5	To treat and confirm, child, refugees and minorities with positive social justice.

UNIT – I

Definition, Meaning, Concept ,Theories and Kinds of Human Rights- Evaluation and Protection of Human Rights in India- Development of Human Rights under the United Nations.

UNIT – II

United Nations Charter and Human Rights - U.N. Commission on Human Rights-Universal Declaration of Human Rights - International Covenant on

- Civil & Political Rights
- Economic, Social and Cultural Rights

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UNIT – III

Human Rights and Fundamental Rights (Constitution) - Enactments regarding Human Rights Laws in India - National Human Rights Commission and State Human Rights Commission.

UNIT – IV

Aged persons and their Human Rights - Human Rights of Persons with Disabilities - Tribal Human Rights in India - Three Generation Human Rights -Social Awareness and Responsibilities of Individuals.

UNIT – V

Rights of Women, Child, Refugees and Minorities –Social media and Human Rights -

NGO's in protection of Human Rights - Right to Election.

Books for Study:

1. Human Rights (2019) Compiled by Kongunadu Arts and Science College, Coimbatore –29.

Book for Reference:

1. Human Rights, (2018) Jaganathan,MA.,MBA.,MMM.,ML.,ML., Humanitarian Law and J.P.Arjun Proprietor,Usha Jaganathan Refugee Law law series, 1 st floor, Narmatha Nanthi Street, Magathma Gandhi Nagar, Madurai – 625014.

UCI 88

Programme Code: 22	B.COM (IT)		
Course Code:**22UWR4N2**	**Part IV -Non- Major Elective –II WOMENS RIGHTS**		
Batch	Hours / Week	Total Hours	Credits
2022-2023	**2**	**30**	**2**

Objectives

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

Course Outcomes (CO)

	CO1	Understand 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.
K1toK5	CO3	Interpret the laws pertaining to violence against Women and legal consequences.
	CO4	Study the important elements in the Indian Constitution, Indian Laws for Protection of Women.
	CO5	To be Aware of Government Developmental schemes for women and to create Awareness on modernization and impact of technology on Women.

Unit I **Women's Studies:** **(6 Hours)**

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.

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

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

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

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

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

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

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

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

Teaching Methods:

Smart Class Room / Powerpoint Presentation / Seminar / Quiz / Discussion / Flipped Class

Text Book:

1. **Women's Rights** (2021), compiled by Kongunadu Arts & Science College,

   Coimbatore – 641029.

Reference Books:

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

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NON-MAJOR ELECTIVE II – WOMEN'S RIGHTS

QUESTION PAPER PATTERN

(External only)

Duration: 3 Hours   **Max. Marks: 75**

Answer <u>ALL</u> Questions

<u>**SECTION A**</u>   (5 x 5 = 25 marks)

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

<u>**SECTION B**</u>   (5 x 10 = 50 marks)

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