

MANONMANIAM SUNDARANAR UNIVERSITY

TIRUNELVELI - 12



B.Com

COMPUTER APPLICATIONS

SYLLABUS

Applicable to Affiliated Colleges of Manonmaniam Sundaranar University

(With effect from the Academic Year 2026-2027 onwards)

OUTCOME BASED EDUCATION - CHOICE BASED CREDIT SYSTEM

VISION AND MISSION OF THE UNIVERSITY

1. UNIVERSITY VISION

"To provide quality education to reach the un-reached"

2. UNIVERSITY MISSION

- To conduct research, teaching and outreach programmes to improve conditions of human living
- To offer a wide variety of off-campus educational and training programs, including the use of information technology, to individuals and groups
- To develop partnership with industries and government so as to improve the quality of the workplace and to serve as catalyst for economic and cultural development
- To provide quality / inclusive education, especially for the rural and un-reached segments of economically downtrodden students including women, socially oppressed and differently abled.

3. PREAMBLE

The B.Com. Computer Application Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

4. PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

In alignment with the Vision and Mission of the University, the following have been defined as the PEO for the graduates.

PEO1: Developing strong positive attitude to learn independently the concepts in the field of study

PEO2: Ensuring confidence among the learners to apply the knowledge and skills gained to solve real life issues

PEO3: Habituating ethical values among the learners to succeed in personal and professional life

5. PROGRAMME OUTCOMES (POs)

Programme Outcomes for the Under Graduate Degree Programmes of the University are articulated as under.

After the successful completion of Undergraduate Programme from the University, the learner should be able to ...

PO1: Comprehend the knowledge acquired and communicate the same to others

PO2: Analyze and compare the factual data / situation to comprehend and to critically evaluate

to find solution to the problem ahead

PO3: Apply theories and philosophies learned in solving the problem in scientific manner

PO4: Think reflectively on the earlier activities and attempt for self-directed lifelong learning process

PO5: Understand multicultural existence and identify the means to prolong moral/ethical values in personal and professional life

PO6: Explore through multiple sources and get exposed to the digital technology.

PO7: Act as a responsible member in teams and practice leadership qualities.

6. PROGRAMME SPECIFIC OUTCOMES (PSOs):

PSO1: Advanced Financial Accounting Proficiency

Graduates will be able to prepare and audit financial statements for diverse business entities (sole proprietorships, partnerships, and corporations) in strict accordance with International Financial Reporting Standards (IFRS) and local accounting frameworks.

PSO2: Statutory Tax Compliance & Planning

Students will demonstrate the ability to compute direct and indirect tax liabilities, including Income Tax and GST. They will be proficient in the digital filing of tax returns and applying legal tax-saving strategies for individuals and businesses.

PSO3: Financial Decision Making & Wealth Management

Graduates will be able to evaluate investment opportunities using techniques like Net Present Value (NPV) and Internal Rate of Return (IRR). They will possess the skills to manage personal and corporate portfolios by analyzing risks and returns in the capital markets.

PSO4: Application of Corporate & Business Laws

Students will be able to interpret and apply the provisions of the Companies Act, Contract Act, and Consumer Protection Act in business operations. This ensures that they can guide an organization through legal compliance and ethical business practices.

PSO5: Computerized Accounting & FinTech Integration

Graduates will demonstrate hands-on expertise in using modern accounting software (e.g., Tally Prime, SAP, or QuickBooks) and data visualization tools like Power BI or Excel to automate financial processes and generate real-time business insights.

PSO6: Cost Management & Operational Efficiency

Students will be able to apply costing methods—such as Standard Costing, Marginal Costing, and Activity-Based Costing (ABC)—to determine product pricing, control organizational wastage, and assist management in strategic internal decision-making.

PSO7: Business Research & Market Analysis

Graduates will be capable of conducting independent market research by collecting, processing, and analyzing data using statistical tools. They will be able to present these findings in professional reports to solve specific business problems or identify market trends.

7. PROGRAMME DETAILS

- Eligibility Criteria : Passed +2 with Commerce and Accountancy Subjects.
Besides the regulations are to be imposed by the Government of Tamilnadu then and there...
- Medium of Instruction : English
- Duration of the Programme : Three Years

8. EXAMINATION SCHEME

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
Project Evaluation:	Internal	50 Marks
	External	50 Marks
	Total	100 Marks
Practical Examination:	Internal	50 Marks
	External	50 Marks
	Total	100 Marks

9. QUESTION PAPER PATTERN

- Part A – Ten Multiple choice questions – 10 Marks
 Part B – Five Short answer questions (either OR type) – 25 Marks
 Part – Five Essay type questions (either OR type) – 40 Marks

For UG programme: Lower Order Thinking (K1, K2, & K3) – 60 % in each part
 Higher Order Thinking (K4, K5, & K6) – 40 % in each part

10. MODEL QUESTION PAPER

MANONMANIAM SUNDARANAR UNIVERSITY
TIRUNELVELI - 12

B.Com (CA) Degree Examination
(For those who joined in July 2026 onwards)

Time: 3 Hours

Principles of Marketing

Max. 75 Marks

	Part -A 10 X 1 = 10 marks Answer All the Questions	
1	The marketing strategy that targets a very specific, narrowly defined, and specialized market segment? a) Mass Marketing b) Niche Marketing c) Geographic Segmentation d) Behavioural Segmentation	K1
2	Segmenting a market based on "benefits sought" or "brand loyalty" falls under which category? a) Demographic Segmentation b) Psychographic Segmentation c) Geographic Segmentation d) Behavioural Segmentation	K1
3	Which psychological concept describes the post-purchase anxiety or regret a consumer feels after making a difficult buying choice? a) Need Recognition b) Cognitive Dissonance c) Motivation Drive d) Alternative Evaluation	K2
4	According to Sigmund Freud's Theory of Motivation, consumer buying choices are primarily influenced by what? a) Conscious economic calculations b) Subconscious, hidden psychological motives c) A rigid hierarchy of physical needs d) Social status and peer pressure alone	K2
5	In which stage of the Product Life Cycle (PLC) do sales growth numbers peak and begin to slow down due to market saturation? a) Introduction b) Growth c) Maturity d) Decline	K1
6	What pricing strategy involves setting a high initial price for a new, innovative product to target buyers who are least price-sensitive? a) Market-Penetration Pricing b) Cost-Plus Pricing c) Market-Skimming Pricing d) Competitive Pricing	K1
7	Which promotional mix element relies on two-way, personal, and interactive communication to sell complex or industrial goods? a) Mass Advertising b) Sales Promotion c) Public Relations d) Personal Selling	K2
8	What is a primary advantage of digital media advertising over traditional media advertising? a) Lower total production costs for every campaign b) Two-way interaction and real-time tracking of consumer data c) Complete avoidance of visual graphics d) A guaranteed reach to 100% of the population	K1
9	What is the primary role of a Marketing Information System (MIS)? a) To manage the physical assembly line of products b) To gather, analyze, and distribute timely c) To enforce legal regulations and penalize competitors d) To automate online retail sales without human input	K1

10	What type of software system is designed to collect, store, and analyze customer interaction history to build long-term buyer relationships? a) E-tailing b) MIS (Marketing Information System) c) CRM (Customer Relationship Management) d) M-marketing	K3
Part-B 5 X 5 = 25 marks		
11	a) Explain the core functions of marketing and discuss how the conceptualization of marketing has evolved over time. (OR) b) Describe the criteria required for a market segment to be considered effective and viable.	K2
12	a) Discuss the Consumer Buying Decision Process. How can marketers actively manage and minimize post-purchase cognitive dissonance? (OR) b) Discuss about Sigmund Freud's Theory of Motivation with general consumer behavioral frameworks, with subconscious drives are leveraged in modern brand positioning.	K5
13	a) Walk through the entire New Product Development (NPD) process from idea generation to commercialization. (OR) b) Evaluate the strategic objectives of pricing. Compare and contrast Market-Skimming pricing strategies with Market-Penetration pricing strategies under different market conditions.	K5
14	a) Outline the steps involved in the Consumer Buying Decision Process, briefly detailing what occurs at each stage. (OR) b) Explain Sigmund Freud's Theory of Motivation and discuss its relevance to understanding consumer buying behaviour.	K3
15	a) Illustrate and explain the different stages of the Product Life Cycle (PLC), highlighting the sales and profit trends in each stage. (OR) b) Discuss the internal and external factors that influence a company's pricing decisions.	K3
Part-C 5 X 8 = 40 marks		
16	a) Define marketing. Explain how the concept of "Niche Marketing" creates a competitive advantage for new enterprises. (OR) b) Critically analyze the four major bases of market segmentation. Provide real-world examples of how a brand might combine these bases to target an audience.	K6
17	a) Distinguish between Traditional Media and Digital Media advertising, highlighting the advantages and disadvantages of each. (OR) b) Explain the different channels of distribution available for consumer goods, detailing the roles of various channel members.	K4
18	a) What is a Marketing Information System (MIS)? Explain its primary components and its importance to modern marketing managers. (OR) b) Discuss the concepts and utility of Customer Relationship Management (CRM) and E-tailing in the current retail environment.	K3

19	a) Discuss the core elements of the promotion mix. Evaluate the structural shift from Traditional Media to Digital Media advertising. (OR) b) Examine the various channels of distribution for both consumer goods and industrial goods.	K3
20	a) Explain how a robust MIS collects, processes, and deploys data to help organizations navigate the global market environment and regulatory frameworks. (OR) b) "The modern marketplace relies heavily on digital integration and relationship building" Evaluate.	K5

11. CREDIT DISTRIBUTION

Part	Subjects	No. of Papers	Credits
I	Tamil (3 Credits)	4	12
II	English (3 Credits)	4	12
III	Core Courses and Elective Courses	15 +8	89
IV	Foundation Course	1	2
	Skill Enhancement Courses	4	8
	EVS	1	2
	Value Education	1	2
	Internship/Industrial Visit/ Field Visit	1	2
V	Extension Activity	1	1
	Naan Mudhalvan	5	10
Total Credits			140

12. ENTIRE PROGRAMME STRUCTURE

B.Com - Computer Applications

Part	Course Code	Title of the Course	T/P/F	Credits	Hours
FIRST YEAR					
FIRST SEMESTER					
Part I		Language - Tamil	T	3	6
Part II		English	T	3	6
Part III		Core Paper I – Financial Accounting I	T	5	5
Part III		Core Paper II - Principles of Management	T	5	5
Part III		Elective I - Computer Fundamentals	T	3	4
	Any one	Elective I - Indian Economic Development			
		Elective I - Business Economics			
Part IV	Any one	Skill Enhancement Course SEC – 1 Digital Banking / MS Office	T P	2	2
		Foundation Course - FC	T	2	2
		TOTAL		23	30
SECOND SEMESTER					
Part I		Language - Tamil	T	3	6
Part II		English	T	3	4
Part III		Core Paper III – Financial Accounting II	T	6	6
Part III		Core Paper IV- Business Law	T	4	5
Part III		Elective II – Digital marketing	T P	3	4
	Any one	Elective II - Programming with C++			
		Elective II – Information and Cyber Laws	T		
Part IV	Any One	Skill Enhance Course SEC – 2 Internet and its Applications / Stock Market Operation / New venture Planning and Development	P T T	2	3
	Naan Mudhalvan	Overview of English Communication (Language Proficiency for Employability)	T	2	2
		TOTAL		23	30

SECOND YEAR

THIRD SEMESTER

Part I		Language - Tamil	<i>T</i>	3	6
Part II		English	<i>T</i>	3	4
Part III		Core Paper V- Corporate Accounting- I	<i>T</i>	5	5
Part III		Core Paper VI - Company Law	<i>T</i>	4	5
Part IV		Elective III – E- Commerce	<i>T</i>	4	4
		Elective III – Visual Basic	<i>P</i>		
		Elective III- Business Communication	<i>T</i>		
Part IV	Any One	Skill Enhance Course SEC – 3 Computerized Accounting System / Clearing and Forwarding in Import and Export	<i>P</i> <i>T</i>	1	2
	Naan Mudhalvan	Goods and Service Tax *	<i>T</i>	2	2
		Environmental Studies		2	2
		TOTAL		24	30

FOURTH SEMESTER

Part I		Language - Tamil	<i>T</i>	3	6
Part II		English	<i>T</i>	3	6
Part III		Core Paper VII – Corporate Accounting II	<i>T</i>	5	5
Part III		Core Paper VIII - Business Mathematics & Statistics	<i>T</i>	4	4
Part III		Elective IV – JAVA Programming	<i>P</i>	3	3
		Elective IV– Computer Networks	<i>T</i>		
		Elective IV– Operating Systems	<i>T</i>		
Part IV		Skill Enhance Course SEC – 4 Fundamentals of Fin Tech / Filing of GST Returns	<i>T</i>	2	2
		Value Education	<i>T</i>	2	2
	Naan Mudhalvan	Working Capital Management *	<i>T</i>	2	2
		TOTAL		24	30

THIRDYEAR					
FIFTH SEMESTER					
Part III		Core Paper IX – Cost Accounting	T	4	5
Part III		Core Paper X - Banking Law and Practice		4	5
Part III		Core Paper XI – Income Tax Law and Practice	T	4	5
Part III		Core Paper XII – Auditing and Corporate Governance	T	3	5
Part III	Any one	Discipline Specific Elective 1/2 - Object Oriented Programming in C++ / Introduction to Oracle and SQ File	P P	3	4
	Any one	Discipline Specific Elective 3/4 – Mobile Computing / Management Information Systems	T T	3	4
Part IV	Naan Mudhalvan	Agricultural Economy of India *	T	2	2
		Internship/Industrial Training/ Field visit / Knowledge Upgradation Activity #	F	2	-
TOTAL				25	30

SIXTH SEMESTER					
Part III		Core Paper XIII - Cost Accounting - II	T	4	6
Part III		Core Paper XIV- Management Accounting	T	4	6
Part III		Core Paper XV- Business Web Designing	P	4	6
Part III		Discipline Specific Elective 5/6 - PHP Programming / Cloud Computing for Business	P T	3	5
		Discipline Specific Elective 7/8 - Cryptography and network security / Introduction to ERP	T	3	5
	Naan Mudhalvan	Personal Investment *	T	2	2
Part V		Extension Activity @	F	1	-
TOTAL				21	30
GRAND TOTAL				140	180

** A set of Project and Research Methodology should be selected.

It shall be done during the vacation period (End of fourth semester) or After working hours

* Applicable to the students who absent / failed in Naan Mudhalvan Exam (Alternative Paper).

@ It includes NSS, NCC, YRC, Sports etc.,

T indicates end semester Theory exam,

P indicates end semester Practical exam paper,

F indicates Field work.

13. COURSES – PSOs MAPPING

Title of the Course	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	Total Score
Financial Accounting - I	3	2	2	2	2	2	2	15
Principles of Management	1	-	2	2	2	2	2	11
Computer Fundamentals	2	2	2	2	2	2	2	14
Indian Economic Development	2	3	3	2	2	2	2	16
Business Economics	2	1	3	1	1	3	3	14
Financial Accounting - II	3	-	2	2	1	1	1	10
Business Law	2	-	3	-	3	2	3	13
Digital marketing	-	-	3	2	2	2	2	11
Programming with C++	1	3	1	2	2	2	2	13
Information and Cyber Laws	1	1	2	1	3	2	2	12
-								
Total Score of all Courses contributing to PSO								

14. DETAILED SYLLABUS

FIRST YEAR – SEMESTER – I
CORE I - FINANCIAL ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Course Outcomes									
CO1	Conceptual Foundation (K1 - Remember & K2 - Understand) Define and explain the fundamental accounting concepts, conventions, and the double-entry system, including the classification of errors and the necessity of Bank Reconciliation Statements.								
CO2	Technical Application (K3 - Apply) Apply accounting procedures to record transactions in journals and ledgers, prepare subsidiary books, and calculate depreciation using various methods such as Straight Line and Diminishing Balance.								
CO3	Analytical Accounting (K4 - Analyse) Analyse financial data from incomplete records (Single Entry) and complex transactions involving Bills of Exchange, Royalties, and Insurance Claims to determine accurate profit/loss and claim amounts.								
CO4	Financial Synthesis and Evaluation (K5 - Evaluate & K6 - Create) Evaluate the financial health of a sole trading concern by synthesizing trial balance data and adjustments to construct the final Trading, Profit & Loss Account and Balance Sheet.								
Unit	Contents							No. of Hours	

I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books - Trial Balance - Classification of Errors – Bank Reconciliation Statement - Need and Preparation.	15
II	Final Accounts Final Accounts of Sole Trading Concern - Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.	15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	15
TOTAL		75
THEORY - 20% & PROBLEM - 80%		

Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S. Chand and Sons, New Delhi.
4.	Radha swamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S. Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	1	2	1	1	2	3	1	1	2	1	1	1
CO2	3	2	1	2	2	2	2	3	2	1	1	3	2	1
CO3	3	3	2	1	2	2	3	3	2	2	2	2	2	2
CO4	3	3	3	2	2	3	3	3	2	3	2	2	2	2
TOTAL	12	9	7	7	7	8	10	12	7	7	7	8	7	6

FIRST YEAR – SEMESTER – I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Course Outcomes									
CO1	Define and describe the core principles of management, including its nature, scope, levels, and the distinction between management and administration. Understanding the evolution of management thoughts from key theorists, and basic meaning and functions of planning, organizing, staffing, directing, and controlling.								
CO2	Implement management processes such as the planning cycle, Management by Objective (MBO), and the systematic steps involved in decision-making and forecasting. Apply staffing procedures, including modern recruitment methods, selection tests, and training types to meet organizational needs.								
CO3	Examine and differentiate between various organizational structures, such as formal and informal organizations, and analyse the impacts of centralization, decentralization, and departmentalization. This involves breaking down the complexities of leadership styles, motivation theories, and communication barriers to determine their effect on workforce supervision and coordination.								

CO4	Critically assess performance appraisal methods, such as the 360-degree appraisal, and the impact of modern work arrangements like "Work from Home". Judge the efficacy of controlling techniques, including Management by Exception (MBE), while evaluating the specific challenges and contributions of women leaders in the modern workforce.	
Unit	Contents	No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo – Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360-degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	15
V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
	Total	75
Textbooks		

1	Gupta. B, -Principles of Management-L.M. Prasad, S. Chand & Sons Co. Ltd, New Delhi.
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C. Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S. Chand & Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books

1	K Sundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffith, Management principles and applications, Cengage learning, India.
4	H. Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MAPPING OF COURSE OUTCOMES AND PROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	1	1	-	2	2	1	-	1	2	-	1	1
CO2	3	3	2	1	3	2	2	1	-	2	2	2	3	2
CO3	2	3	3	2	1	2	2	-	-	1	3	1	2	2
CO4	2	3	2	3	2	2	3	1	-	2	2	2	2	3
TOTAL	10	10	8	7	6	8	9	3	-	6	9	5	8	8

3 - Strong, 2 - Medium, 1- Low

Elective I - Computer Fundamentals

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Course Outcomes									
CO1	Define and describe the fundamental concepts of computer hardware, software, memory hierarchies, input/output peripherals, and internet-based services used in modern business environments.								
CO2	Apply knowledge of peripheral devices, storage systems, internet connectivity, and email communication workflows to efficiently manage data and execute day-to-day business operations.								
CO3	Analyse and break down business logic using structured algorithms and flowcharts, and compare the functional differences between operating systems, language translators, and storage media structures.								
CO4	Evaluate performance parameters of digital computers (such as processing speed and word length) to recommend appropriate hardware/software configurations, and design logical solutions for commercial automation.								
Unit	Contents							Hours	
I	Evolution of Computers - Generations, Types of computers, Computer system characteristics, Basic components of a Digital Computer - Control unit, ALU, Input/Output functions and memory, Memory addressing capability of a CPU, Word length of a computer, processing speed of a computer, Computer Classification.							12	
II	Input/Output Units-: Keyboard, Mouse, Trackball, Joystick, Digitizing tablet, Scanners, Digital Camera, MICR, OCR, OMR, Bar-code Reader, Voice Recognition, Light pen, Touch Screen, Monitors and types of monitor -Digital, Analog, Size, Resolution, Refresh Rate, Dot Pitch, Video Standard - VGA, SVGA, XGA etc., Printers & types - Daisy wheel, Dot Matrix, Inkjet, Laser, Line Printer, Plotter, Sound Card and Speakers.							12	
III	Memory - RAM, ROM, EPROM, PROM and other types of memory, Storage fundamentals - Primary Vs Secondary Data Storage, Various Storage Devices - Magnetic Tape, Magnetic Disks, Cartridge Tape, Hard Disk Drives, Floppy Disks (Winchester Disk), Optical Disks, CD, VCD, CDR, CD-RW, Zip Drive, flash drives Video Disk, Blue Ray Disc, SD/MMC Memory cards, Physical structure of floppy & hard disk, drive naming conventions in PC. DVD, DVD-RW, USB Pen drive.							12	
IV	Software and its Need, Types of Software - System software, Application software, System Software - Operating System, Utility Program, Algorithms, Flow Charts - Symbols, Rules for making Flow chart, Programming languages, Assemblers, Compilers and Interpreter, Computer Applications in Business.							12	
V	Introduction to Internet, connecting to the Internet Hardware, Software & ISPs, Search Engines, Web Portals, Online Shopping, Email – Types of email, Compose and send a message. Reply to a message, Working with emails.							12	

	TOTAL	60
Textbooks		
1	B. Ram, “Computer Fundamentals, Architecture and Organization”, New Age International Publishers	
2	S.K.Basandra, “Computers Today “, Galgotia Publications.	
3	P.K. Sinha, “Computer Fundamentals – P. K. Sinha – BPB Publication	
Reference Books		
1	T. C.Bartee, “Digital Computer Fundamentals”, Sixth Edition, 1991,TMH.	
2	Anita Goel, Computer Fundamentals, Pearson Publications,	
3	Ramesh Bangia, Computer Fundamentals and information technology, Firewall Media Publications	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://books.google.co.in/books?id=ICjqr6V9S6UC&printsec=frontcover#v=onepage&q&f=false	
2	https://www.google.co.in/books/edition/COMPUTER_FUNDAMENTALS_SEMESTER_1/sbf0wQEACAAJ?hl=en	
3	https://www.google.co.in/books/edition/Computer_Fundamentals/zyOYs2EqZDgC?hl=en&gbpv=1&dq=computer%20fundamentals&pg=PR6&printsec=frontcover	

**MAPPING OF COURSE OUTCOMES AND ROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	1	1	—	—	2	2	1	2	1	1	2	1
CO2	2	2	3	2	1	—	2	3	2	3	2	2	2	2
CO3	2	3	2	1	2	—	1	1	3	1	2	2	1	1
CO4	3	3	3	2	2	1	3	2	3	3	3	2	2	3
TOTAL	10	9	9	6	5	1	8	8	9	9	8	7	7	7

3 - Strong, 2 - Medium , 1- Low

FIRST YEAR – SEMESTER – I

Elective I - Indian Economic Development

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective I	4				3	4	25	75	100
Course Outcomes									
CO1	Describe the fundamental concepts of economic growth, development metrics, national income, public finance, and money supply, and explain the underlying theories and mechanisms that govern them.								
CO2	Apply economic indicators, taxation principles, and monetary measures to interpret real-world economic data, calculate national income components, and classify budgetary deficits.								
CO3	Analyse the structural relationships between population growth and development, the sectorial contributions to national income, and the shifting incidence and impacts of taxation and inflation on economic welfare.								
CO4	Evaluate the effectiveness of deficit financing, public debt, and fiscal policies in controlling money supply, and formulate strategic policy recommendations to foster sustainable human resource and economic development.								
Unit	Contents								No. of Hours
I	Economic Development and Growth Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.								12
II	Economic Development Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficit - Revenue, Budgetary, Primary and Fiscal,Deficit Financing.								12
V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1,M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.								12
	TOTAL								60
Textbooks									
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi								
2	V.K.Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai								
3	Remesh Singh, Indian Economy, Mc.Graw Hill, Noida.								
4	NitinSinghania, Indian Economy, Mc.Graw Hill, Noida.								
5	Sanjeverma, The Indian Economy, unique publication, Shimla.								

Reference Books

1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	Sukumoychakravarthi : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, Mc.Graw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
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1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

MAPPING OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	-	2	1	1	2	1	-	1	1	-	2	2
CO2	3	3	1	2	3	1	2	2	-	1	2	-	3	2
CO3	2	3	-	2	3	2	3	2	-	2	3	-	2	3
CO4	2	3	-	3	2	3	3	1	-	2	2	-	2	3
TOTAL	10	10	1	9	9	7	10	6	0	6	8	0	9	10

3 - Strong, 2 - Medium , 1- Low

FIRST YEAR - SEMESTER - I

Elective I - Business Economics

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

Course Outcomes	
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CO1	Describe the foundational concepts of business economics, consumer behavior, and market forces, and explain how economic theories apply to business decision-making.
CO2	Apply the principles of demand forecasting, elasticity, and consumer equilibrium to solve real-world pricing and operational problems in business.
CO3	Analyse how firms optimize output and costs under different market structures (Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly) and evaluate the impact of macroeconomic phases like the business cycle.
CO4	Evaluate various pricing methods and strategies under varying market uncertainties, and formulate strategic business choices to maximize efficiency and profit.

Unit	Contents	Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.	12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12

IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium	12
V	Product Pricing Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition-Oligopoly – Meaning – features, “Kinked Demand” Curve	12
	TOTAL	60

Textbooks

1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocol, Chennai.
4	T.P Jain, Business Econmomics, Global Publication Pvt.Ltd, Chennai.
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.

Reference Books

1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia

4	Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.
5	Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

**MAPPING OF COURSE OUTCOMES AND ROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	-	2	-	-	2	-	-	1	-	-	1	2
CO2	3	2	-	2	2	-	2	-	-	2	2	-	2	2
CO3	3	3	-	1	3	1	2	-	-	2	2	-	2	3
CO4	3	3	-	2	3	2	3	-	-	3	1	-	2	3
TOTAL	12	9	0	7	8	3	9	0	0	8	5	0	7	10

3 - Strong, 2 - Medium , 1- Low

Skill Enhancement Course SEC-I

DIGITAL BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

Course Outcomes	
	After the successful completion of the course, the students will be able to:
CO1:	Describe and Explain Digital Banking Fundamentals and Card Technologies Identify the core features of digital banking products and explain the evolution of bank cards, including EMV and NFC technologies, while understanding the basic implications of Non-Performing Assets (NPA) and customer education.
CO2:	Apply Diverse Payment Systems and Settlement Mechanisms Execute and implement various domestic and global payment methods, such as IMPS, AEPS, and RTGS, by applying the appropriate protocols for RuPay security and Cheque Truncation Systems in real-world banking scenarios.

CO3:	Integrate Mobile Banking and Security Protocols in E-Commerce Apply internet and mobile banking features to corporate and individual retail contexts, while utilizing cybersecurity measures, Blockchain technology, and cryptocurrency concepts to safeguard digital transactions against fraud.
CO4:	Analyse Terminal Infrastructure and ATM Network Planning Analyse the operational efficiency of POS terminals, Cloud-based systems, and ATM/CDM networks (Brown vs. White Label) to optimize onsite/offsite deployment and evaluate the effectiveness of surveillance and fraud prevention strategies.

Unit	Contents	Hours
I	Digital Banking Products Digital Banking –Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards – New Technologies- Europay, Master and Visa Card (EMV)-Tap and Go, Near Field Communication (NFC) etc. - Customer Education for Digital Banking Products -Non-Performing-Asset (NPA).	6
II	Payment System Overview of Domestic and Global Payment systems -RuPay and RuPay Secure – Immediate Payment Service (IMPS)–National Unified USSD Platform (NUUP)- National Automated Clearing House (NACH)- Aadhaar Enabled Payment System (AEPS)– Cheque Truncation System (CTS) –Real Time Gross Settlement Systems (RTGS)– National Electronic Fund Transfer (NEFT)- Innovative Banking &Payment Systems.	6
III	Mobile and Internet Banking Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites. Risk Management and Frauds - Cyber Crime - Cyber Security – Block chain Technology-Types - Crypto currency and Bitcoins.	6
IV	Point of Sale Terminals Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design – Cloud based Point of Sale – Cloud Computing-Benefits of POS in Retail Business.	6
V	Automated Teller Machine and Cash Deposit Systems Automated Teller Machine (ATM) – Cash Deposit Machine (CDM) - National Financial Switch (NFS) - Value-Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.	6
	Total	30

Recent Trends in Digital Banking

Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination.

Text Books:

1. IIBF, 2019. Digital Banking. Taxmann Publications, New Delhi
2. Gordon E. & Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, New Delhi
3. Ravindra Kumar and Manish Deshpande. 2016 E-Banking. Pacific Books International, 2016.
4. Uppal R. K. 2017 E-Banking: The Indian Experience. Bharti Publications, 2017.

Supplementary Readings:

1. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai.
2. Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
3. Indian Institute of Banking and Finance, 2016, General Bank Management, McMillan, Mumbai
4. Subba Rao S and Khanna. P. L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.

Web Reference:

- 1 https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf

<http://www.himpub.com/documents/Chapter1859.pdf>.

MAPPING OF COURSE OUTCOMES AND PROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	2	2	1	1	3	1	1	2	2	2	1	1
CO2	3	2	1	1	3	2	3	2	3	3	2	3	2	2
CO3	2	3	2	3	3	2	3	1	2	3	3	3	1	2
CO4	3	3	1	2	2	3	3	1	1	2	2	3	3	3
TOTAL	11	9	6	8	9	8	12	5	7	10	9	11	7	8

3 - Strong, 2 - Medium, 1- Low

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					2	2	50	50 (Internal Examiner)	100
Course Outcomes									
CO1:	Describe the fundamental components of the Microsoft Office Suite and identify the basic tools for document formatting, spreadsheet navigation, and presentation setup.								
CO2:	Apply advanced formatting techniques, mathematical formulas, and logical functions to solve routine data processing and document styling tasks.								
CO3:	Analyse complex datasets using financial and date-time functions in Excel, and examine document structures to implement security features like encryption and Mail Merge.								
CO4:	Evaluate the effectiveness of different visual layouts and design comprehensive professional documents, automated spreadsheets, and interactive presentations from scratch.								

Unit	Contents	Hours
I	Microsoft Word -I Working with Microsoft Word: Constructing a new document – Revising and Formatting a document – Alter the Page Layout, Watermark - Background and Borders – Headers &Footers – Page Numbering	6
II	Microsoft Word -II Applying Templates - Formulating Tables – Editing tables - Incorporate Word Art, Clip Arts, Smart art& Pictures – Search & Replace – Transferring and Receiving Documents, sharing information to others – Encrypt and Decrypt a document -Mail Merge.	6
III	Microsoft Excel-I Microsoft Excel - create a spreadsheet using Auto fill, setting margin, adding and Removing Rows and Columns, creating and copying formulae, changing column widths and row heights, using Auto format, creating and printing a chart, Page Layout, converting files into a different format, finding total in rows and columns and Mathematical Expression Such as Add, Subtract, Multiply and Divide.	6
IV	Microsoft Excel-II More Advanced Excel Functions: Normal, Page Layout, Page Break View – Employing the Freeze Panes Tool – Employing Financial Functions: PMT, RATE, NPER, PV, FV – Logical Functions: AND, FALSE, IF, NOT, OR, TRUE–BAHTT EXTt ext. Function –LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.	6
V	Microsoft Power Point: Applying the Auto-content wizard to Create and Store a presentation - Design template Creating a Blank presentation – Opening a Previously- made presentation – Adjusting the Background– Choosing the Presentation Layout – Establishing the Presentation Style;	6
	Total	30

List of Practical:

MS-WORD

1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: boldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying line spacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers, finding and replacing words.
2. Prepare an invitation for the college function using text boxes and clipart.

3. 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 Changing of Table Format.
4. Prepare a shareholders' meeting letter for 10 members using mail merge operation.
5. Prepare Bio-Data by using Wizard and Templates.

MS-EXCEL

1. Generate a roster of your class (a minimum of 5 topics) and perform the following activities: Data entry, Grand total, Mean, Result and Ranking through arithmetic and logical functions and sorting.
2. Utilizing the chart wizard, create various charts (line, pie, bar) to show the annual performance of sales, purchase, and profit of the company.
3. Prepare a declaration of Bank customer's account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions.
4. Make an Excel spread sheet to do various financial operations PMT, RATE, NPER, PV, FV.
5. Generate an excel sheet to accomplish numerous texts, value, and date & time functions.

MS-POWERPOINT

1. Construct presentation slides that display the five levels of a company's hierarchy utilizing an organization chart.
2. Create slides for the news headlines of a well-known television network. The presentation ought to include the following transitions: Top to Bottom, Bottom to Top, zoom in and Zoom Out. The presentation should be able to run in custom mode.
3. Create slides for the Seminar/ Lecture Presentation featuring animation and complete the following: Develop multiple slides, alter background color, and incorporate word art to adjust font color.

Text Books:

1. A First Course in computers Based on Windows 8 and MS Office 2013) by Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt. Ltd. New Delhi.
2. Fundamentals of Information Technology & MS Office by Bhullar MS, Ramanpreet Kaur, Edition 2015, Kalyani Publishers Ludhiana
3. Excel 2019 – All-in-one by Lokesh Lalwani, Edition 2019, BPB Publications; 1st edition (1 January 2019); BPB Publication
4. Jordan Gold meter 2014 Advanced Excel Essentials Friends of a Press USA

Supplementary Readings:

1. Sterling Libs Fcca 2016 Advanced Excel: How to use V lookup & Index Match function Straight Publications USA
2. Chris Urban 2016 Advanced Excel for Productivity USA
3. Lokesh Lalwani 2019 Excel 2019 All in One); BPB Publication USA
4. . Ritu Arora 2018 Advanced Excel 2016 BPB Publications New Delhi

Web Reference:

- 1 <https://www.klientsolutech.com/list-of-microsoft-word-exercises-for-students/>
- 2 <https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html>
- 3 <https://www.educba.com/text-function-in-excel/>
- 4 <https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf>

Distribution of Marks:

Internal Breakup (50 Marks)

Lab Record Notebook - 15 Marks

Continuous Lab Performance / Observation - 15 Marks

Model Practical Examination - 15 Marks

Attendance & Discipline - 5 Marks

External Breakup (50 Marks)

Writing Procedure / Steps -10 Marks

Execution & Technical Accuracy - 25 Marks

External Viva-Voce - 10 Marks

Record Book Endorsement - 5 Marks.

MAPPING OF COURSE OUTCOMES AND PROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	1	2	-	3	1	1	1	1	1	1	3	1	1
CO2	2	2	2	-	3	1	2	3	2	2	1	3	3	2
CO3	2	3	2	2	3	2	2	3	3	3	2	3	3	3
CO4	2	3	3	-	3	3	2	3	2	3	1	3	2	3
TOTAL	8	9	9	2	12	7	7	10	8	9	5	12	9	9

3 – Strong, 2- Medium, 1- Low

FOUNDATION COURSE (OR) BRIDGE COURSE
FUNDAMENTALS OF BUSINESS STUDIES

Objective

The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programmed.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1	Describe the fundamental concepts of commerce, bookkeeping, and marketing, and explain the principles of the barter system and accounting types.
CO 2	Apply double-entry accounting rules to classify accounts and calculate tax liabilities or product pricing based on established legal and market standards.
CO 3	Analyse the relationship between accounting and auditing, and examine the hindrances to trade and the effectiveness of various advertising media.
CO4	Evaluate the residential status and tax slabs for filing returns, and formulate a comprehensive entrepreneurial profile or audit plan based on business characteristics.

Unit	Contents	Hours
I	Commerce-Introduction: Definition of Commerce -Importance of Commerce - Meaning of barter system – business – industry – trade - hindrances of trade - branches of Commerce.	6
II	Accounting-Introduction: Book-Keeping-Meaning -Definition –Objectives; Accounting - Meaning – Definition - Objectives, Importance, Advantages and Limitations; Methods of Accounting - Single Entry and Double Entry - Meaning of Debit and Credit - Types of Accounts and its rules - Personal Accounts- Real Accounts - Nominal Accounts.	6
III	Marketing & Advertising: Marketing- Meaning, Definition - Functions of Marketing - Meaning of Consumer - Standardization and Grading - Pricing –Kinds of Pricing - AGMARK - ISI - Advertising: Meaning, Characteristics, Kinds of Advertising, Advertising Media, Kinds of media.	6
IV	Auditing & Entrepreneurial Development: Auditing - meaning, definition - Features of Auditing; Investigation - Distinction between Accounting & Auditing - Basic Principles of Audit - Classification of Audit; Entrepreneurial Development - Characteristics of an entrepreneur - Functions of an entrepreneur -Types of an entrepreneur.	6
V	Income Tax Law and Practice: Tax history-Types - Various Terms in Tax - Exempted Income U/S 10 -Canons of Taxation - Income Tax Authority and Administration - Residential Status - Slab Rate - Filing of Returns.	6
	Total	30

Text Books:

1. L.M. Prasad, Principles of Management, 2022 S. Chand & Sons Co. Ltd, New Delhi.
2. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6. T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

**MAPPING OF COURSE OUTCOMES AND ROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	2	-	-	1	2	3	2	1	2	1	2	1
CO2	3	3	1	2	2	2	2	3	3	3	1	3	2	1
CO3	3	3	3	2	1	2	2	2	2	2	3	2	3	3
CO4	3	3	2	3	1	3	3	2	3	2	2	2	2	2
TOTAL	12	10	8	7	4	8	9	10	10	8	8	8	9	7

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

Core III - Financial Accounting II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				6	6	25	75	100
Course Outcomes									
CO1	Identify and explain the fundamental concepts of Hire Purchase, Branch accounting, and the regulatory framework of Indian Accounting Standards (Ind AS) and IFRS.								
CO2	Apply accounting procedures to record transactions for Hire Purchase agreements, calculate interest, and maintain various types of Branch accounts (Debtors and Stock & Debtors systems).								
CO3	Analyze the financial impact of changes in partnership structure, specifically examining goodwill treatment and profit-sharing during the admission, retirement, or death of a partner.								
CO4	Evaluate the insolvency status of partners using the Garner vs. Murray rule and construct comprehensive dissolution accounts and piecemeal distribution schedules for firm liquidation.								
Unit	Contents								Hours

I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	18
II	Branch Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded).	18
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	18
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution.	18

V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	18
	TOTAL	90

THEORY 20% & PROBLEMS 80%

Textbooks

1	Radha swamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

Reference Books

1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.

3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian, Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S. Chand and sons, New Delhi.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING OF COURSE OUTCOMES AND PROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	2	1	2	-	1	3	3	-	1	1	-	-	-
CO2	3	3	2	-	1	-	2	3	-	2	-	2	2	-
CO3	3	3	2	1	-	-	1	3	-	2	2	-	-	1
CO4	3	3	1	3	-	2	1	3	-	1	3	-	-	1
TOTAL	12	11	6	6	1	3	7	12	0	6	6	2	2	2

3 - Strong, 2 - Medium, 1- Low

FIRST YEAR – SEMESTER – II

Core IV - Business Law

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core IV	5				4	5	25	75	100
Course Outcome									
CO1	Describe the fundamental concepts, sources, and objectives of mercantile law, and explain the essential elements required to form a valid contract under the Indian Contract Act, 1872.								
CO2	Apply the rules governing the performance, assignment, and discharge of contracts, as well as the provisions of quasi-contracts, to real-world commercial transactions.								
CO3	Analyse the legal dynamics, rights, duties, and liabilities inherent in special contracts, including indemnity, guarantee, bailment, pledge, and the Sale of Goods Act, 1930.								
CO4	Evaluate breach of contract scenarios to determine appropriate legal remedies, and formulate legally compliant frameworks/solutions for complex business and sales agreements.								
Unit	Contents							No. of Hours	
I	Introduction An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law							15	
II	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract							15	
III	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract							15	
IV	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailment's, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.							15	
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller							15	
	TOTAL							75	
Textbooks									
1	N.D. Kapoor , Business Laws- Sultan Chand andSons, New Delhi.								
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.								
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi								

4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.

Reference Books

1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING OF COURSE OUTCOMES AND PROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	-	1	-	3	2	1	-	2	-	2	1	2
CO2	3	2	-	2	-	3	2	2	-	2	-	2	2	2
CO3	2	3	-	2	-	3	2	2	-	3	-	2	2	3
CO4	2	3	-	3	-	3	3	2	-	3	-	3	3	3
TOTAL	10	9	-	8	-	12	9	7	-	10	-	9	8	10

3 - Strong, 2 - Medium, 1 - Low

Elective II - Digital Marketing

Elective II - Digital Marketing

Textbooks	
1	Damian Ryan, Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page; 3 edition, 2014
2	STepanie Diamond , Digital Marketing, Wiley Publication,
3.	VandhanaAhuja, Digital Marketing, Oxford Press, 2015
4.	Ryan Deiss, Russ Hennesberry, Digital Marketing
5.	Puneet Bhatia, Fundamentals Of Digital Marketing, Pearson Publication, 2018
Reference Books	
1.	Seema Gupta, Digital Marketing, Tata McGrawHill, 2018
2.	Blogging: A Practical Guide to Plan Your Blog: Start Your Profitable Home-Based Business with a Successful Blog, Jo and Dale Reardon
3.	Simon Kingsnorth, Digital Marketing Strategy, Kogan Page, 2016
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.google.co.in/books/edition/Digital_Marketing_All_in_One_For_Dummies/nPOODwAAQBAJ?hl=en&gbpv=1&dq=digital%20marketing&pg=PP1&printsec=frontcover
2	https://www.google.co.in/books/edition/Digital_Marketing/PHSgigEACAAJ?hl=en
3	https://www.google.co.in/books/edition/Digital_Marketing/PHSgigEACAAJ?hl=en

**MAPPING OF COURSE OUTCOMES AND ROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	2	1	-	-	2	-	-	3	-	2	1	1
CO2	3	2	3	2	2	1	2	-	-	3	2	2	2	2
CO3	2	3	2	1	3	-	2	-	-	3	3	1	1	2
CO4	3	3	3	3	3	2	3	-	-	3	2	2	2	3
TOTAL	11	9	10	7	8	3	9	0	0	12	7	7	6	8

3 - Strong, 2 - Medium , 1- Low

Elective II - Programming in C++

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	4		2		3	4	50	50	100
Course Outcomes									
LO1	Describe the fundamental concepts of C++ programming, including tokens, data types, control structures, and functions, and explain the principles of Object-Oriented Programming (OOP) such as classes, objects, encapsulation, and file streams.								
LO2	Apply C++ features like parameter passing, constructors, destructors, and file operations to implement modular, reusable, and efficient programs for well-defined computational problems.								
LO3	Analyse complex software requirements to determine appropriate inheritance hierarchies (single, multiple, hybrid) and polymorphic behaviours (function overriding, virtual functions) to optimize code structure and eliminate redundancy.								
LO4	Evaluate alternative design choices in C++ (such as friend functions vs. member functions or operator overloading vs. standard methods) and design/construct comprehensive, fault-tolerant console and file-based applications utilizing advanced C++ paradigms.								
Unit	Contents								No. of Hours
I	Introduction to C++; Tokens, Keywords, Identifiers, Variables, Operators, Manipulators, Data types -Expressions and Control Structures in C++; Simple C++ Programs.								12
II	Functions in C++ - Main Function - Function Prototyping -Parameters Passing in Functions - Values Return by Functions – Inline Functions - Friend and Virtual Functions								12
III	Classes and Objects; Constructors and Destructors; Operator Overloading and Type Conversions - Type of Constructors – Function Definition - Function overloading – Function Overriding.								12
IV	Inheritance: Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance - Pointers, Virtual Functions and Polymorphism; Managing Console I/O operations.								12
V	Working with Files: Classes for File Stream Operations -Opening and Closing a File - Endof-File Deduction - File Pointers - Updating a File - Error Handling during File Operations - Command-line Arguments.								12
	TOTAL								60
Textbooks									
1	E. Balagurusamy, 1995, Object Oriented Programming with C++, Tata McGraw-Hill Publishing Company Ltd								
2	Ulla Kirh-Prinz, Peter Prinz, A Complete guide to Programming in C++, Jones and Bartlett Publications, 2002								
3	BjarneStroustrap, The C++ Programming, Pearson Education, 2000								

4	C++ -The Complete Reference: Herbert Schilt,3rd Edition, Tata McGraw Hill, Pub–Ltd,1999
5	Programming with C++ - John R.Hubbard – Schaum’s outline series, 1996
Reference Books	
1	Robert Lafore, Object Oriented Programming in Microsoft C++, Galgotia publication
2	H.Schildt, C++,1998,The Complete Reference-1998-TMH Edition, 1998
3	“Let us C++” – YeswantKanetkar – BPB Publications, 1999
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.google.co.in/books/edition/A_Complete_Guide_to_Programming_in_C++/-yhuY0Wg_QcC?hl=en&gbpv=1&dq=Programming%20in%20C%2B%2B&pg=PP1&printsec=frontcover
2	https://www.google.co.in/books/edition/The_C++_Programming_Language/q7fomH9lOU8C?hl=en&gbpv=1&dq=Programming%20in%20C%2B%2B&pg=PP1&printsec=frontcover
3	https://beginnersbook.com/2017/08/c-plus-plus-tutorial-for-beginners/

Exercise:

1. Create a C++ program to add, subtract, Multiple the Numbers.
2. Create a C++C++ program to display the Multiplication table.
3. Write a program to find the given numbers is Armstrong or not.
4. Write a program to display the student grade using structure.
5. Develop a program to do EB bill calculation using structure.
6. Develop a program to find length of the string and concatenate two strings.
7. Write a program to find the given string is palindrome (or) not.
8. Write a program to find factorial of given value.

List of Practical:

- 1) Write a program to perform arithmetic operations (+, −, ×, ÷) using operators and switch statement.
- 2) Write a program to find the largest among three numbers using if-else and nested if statements.
- 3) Write a program to generate the Fibonacci series and check whether a given number is prime.
- 4) Write a program to find the factorial of a number using a recursive function.
- 5) Write a program to demonstrate function overloading for calculating the area of a circle, rectangle, and triangle.
- 6) Write a program to demonstrate inline functions and pass-by-reference.
- 7) Write a program to create a class Student with data members and member functions to display student details.
- 8) Write a program to demonstrate constructors (default and parameterized) and destructors.
- 9) Write a program to overload the '+' operator for adding two complex numbers.
- 10) Write a program to demonstrate single inheritance using classes Person and Employee.
- 11) Write a program to demonstrate multilevel inheritance and hierarchical inheritance.
- 12) Write a program to demonstrate virtual functions and runtime polymorphism using base and derived classes.
- 13) Write a program to perform file operations: create a file, write records, read records, update records, and display the contents of the file.

**MAPPING OF COURSE OUTCOMES AND ROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	1	2	-	-	-	2	-	3	-	1	1	1	1
CO2	2	2	3	-	1	-	2	1	3	-	2	1	2	2
CO3	1	3	3	1	2	-	2	-	3	1	2	2	1	2
CO4	2	3	3	2	2	1	3	1	3	2	2	2	2	3
TOTAL	7	9	11	3	5	1	9	2	12	3	7	6	6	8

3 - Strong, 2 - Medium, 1- Low

FIRST YEAR – SEMESTER – II

Elective II - Informatics and Cyber Laws

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	4				3	4	25	75	100
Course Outcomes									
CO1	Describe the fundamental concepts of informatics, mobile technologies, and network access methods, and explain the role of information technology in knowledge management and academic research.								
CO2	Apply appropriate academic search techniques, internet access methodologies, and software tools to effectively manage knowledge repositories and enhance teaching-learning processes.								
CO3	Analyse the multi-dimensional impact of IT on society, including the digital divide, health and environmental hazards (e-waste), and the security vulnerabilities associated with various categories of cybercrimes.								
CO4	Evaluate the legal provisions under the IT Act 2000 and IPC to critically assess cyber regulations, and formulate ethical guidelines and strategies for creating a secure cyber presence.								
Unit	Contents								Hours
I	Overview of Informatics- meaning, feature and importance - Computer networks & Internet, wireless technology, cellular wireless networks, introduction to mobile phone technology, Purchase of technology, license, guarantee, and warranty. New development in informatics								12
II	Knowledge Skills for Higher Education- Data, information and knowledge, knowledge management, Internet access methods –Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic websites, open access initiatives, opens access publishing models, Introduction to use of IT in teaching and learning - Educational software, Academic services – INFLIBNET, NICNET, BRNET.								12
III	Social Informatics- IT & Society– issues and concerns– digital divide, IT & development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio computing. Health issues – guide lines for proper usage of computers, internet and mobile phones E-wastes and green computing, impact of IT on language & culture-localization issues								12
IV	CYBER WORLD - Cyber space, information overload, cyber ethics, cyber addictions, cybercrimes – categories – person, property, Government – types - stalking, harassment, threats, security & privacy issues								12
V	CYBER REGULATIONS – Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC								12
	TOTAL								60

Textbooks	
1	Ramesh Bangia. Learning Computer Fundamentals, Khanna Publishers, New Delhi
2	Rajaraman, Introduction to information Technology, PHI, New Delhi.
3	Alexis Leon & Mathews Leon. Fundamentals of Information Technology, Vikas Publishing House, New Delhi.
4	Ramachandran et.al , Informatics and Cyber laws, Green Tech Books, Thiruvananthapuram
Reference Books	
1	Barbara Wilson. Information Technology: The Basics, Thomson Learning
2	George Beekman, Eugene Rathswohl. Computer Confluence, Pearson Education, New Delhi.
3	IT Act 2000, 8. RohasNagpal, IPR & Cyberspace – Indian Perspective
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.google.co.in/books/edition/INFORMATICS/jKd2BAAAQBAJ?hl=en&gbpv=1&dq=informatics%20and%20cyber%20laws&pg=PP1&printsec=frontcover
2	https://www.google.co.in/books/edition/Cybercrime_and_Information_Technology/mZhFEAAAQBAJ?hl=en&gbpv=1&dq=informatics%20and%20cyber%20laws&pg=PP1&printsec=Frontcover
3	https://www.youtube.com/watch?v=NG2KAtL_QtQ&list=PLb_GOtSrdPpDpqXiMApZw265y35dm4QKe

**MAPPING OF COURSE OUTCOMES AND ROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	2	2	1	-	3	1	1	2	1	2	2	2
CO2	2	2	3	2	2	-	3	2	1	2	2	2	2	2
CO3	2	3	2	1	-	3	2	-	-	2	1	3	2	1
CO4	2	2	1	2	-	3	2	1	-	1	-	3	2	2
TOTAL	9	8	8	7	3	6	10	4	2	7	4	10	8	7

3 - Strong, 2 - Medium , 1- Low

INTERNET AND ITS APPLICATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	3	50	50	100
Course Outcomes									
CO1	Define basic internet terminology and describe the various methods of connecting to the internet, including dial-up, high-speed, and LAN integrations.								
CO2	Apply e-mail commands and protocols to manage communication, file transfers, and volume control in a secure environment.								
CO3	Analyze the differences between various internet services like Usenet, Mailing Lists, and Video Conferencing to determine the most effective tool for specific communication needs.								
CO4	Evaluate the credibility of web resources and design a comprehensive search strategy using various search engines and web directories to extract specific information.								
Unit	Contents								Hours
I	Internet Concepts Introduction – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High Speed Connections: ISDN, ADSL, and Cable Modes – Intranets: Connecting LAN to the Internet.								9
II	Unit II: E-mail Concept E-mail Concepts – E-mail Addressing – E-mail Basic Commands – Sending and Receiving Files by e-mail – Controlling e-mail Volume – Sending and Receiving Secure e- mail.								9
III	Unit III: Internet Services Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup Concepts – Reading Usenet Newsgroups – Video Conferencing.								9
IV	Unit IV: Web Concepts and Browsers World-Wide-Web Concepts – Elements of Web – Clients and Servers – URL and TP –Web Browsers – Netscape Navigator and Communicator-Microsoft Internet Explorer.								9
V	Unit V: Search Engines Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, Info space, who were, Yahoo-Subscriptions and Channels – Web Sites-Making use of Web Resources – New and Weather, Sports, Personal Finance and								9

	Investing – Entertainment – Shopping – Travel, Kids, Teens, Parents and Communities, Health and Medicine, Religion and Spirituality.	
	TOTAL	45

TEXT BOOKS

1. Alexis Leon and Mathews Leon- Internet for everyone, Leon Tech world, Chennai, India, 2000.
2. Kamlesh N. Agarwal – Business on the Net, McMillan India Ltd., 2002
3. Kamlesh N. Agarwal & Prateek A. Agarwal – Web the Net – An introduction to Wireless application protocol, McMillan India Ltd., 2002
4. Margaret Levine Young-The Complete Reference-Internet”, TMG Pub., New Delhi, 2002.

REFERENCE BOOKS

1. Douglas E. Comer-Computer Networks and Internet, PHI (Addison Wesley Longman), New Delhi, 2001
2. Minoli Daniel – Internet & Internet Engineering, Tata McGraw Hill, New Delhi,

List of Practical:

1. Networking Utilities & Connectivity Testing
 - Use the Command Prompt (cmd) to execute and interpret the results of basic networking commands:
 - ipconfig (to find the local IP and Gateway address)
 - ping (to test connection to a remote server like google.com)
 - tracert (to trace the route packets take to a destination)
2. LAN & Router Configuration Demonstration
 - Access a local router's web interface (typically via 192.168.1.1 or 192.168.0.1 in a simulated or controlled environment). Identify the WAN status, DHCP settings, and differentiate between LAN and WAN IP addresses.
3. Basic Email Operations & Advanced Formatting
 - Compose an email using a standard client (like Gmail or Outlook). Demonstrate proper use of To, Cc, and Bcc fields, apply rich text formatting, and insert a professional email signature.
4. File Management & Volume Control via Email
 - Compress a folder containing multiple documents into a .zip file and send it as an attachment.
 - Set up Email Filters/Rules to automatically label and archive incoming emails based on specific keywords or senders to control email volume.
5. Secure Email Communication
 - Send an encrypted or confidential email (e.g., using Gmail's Confidential Mode or Outlook's Encrypt feature) setting an expiration date and a passcode requirement.
6. Setting Up and Managing a Mailing List / Forum
 - Create and configure a basic mailing list or discussion group (e.g., using Google Groups). Send an announcement to members and moderate a threaded discussion.
7. Video Conferencing Essentials
 - Host a simulated video conference (using Zoom, Google Meet, or MS Teams). Demonstrate the use of features like Screen Sharing, Meeting Recording, In-meeting Chat, and Participant Controls (muting/unmuting).
8. Inspecting URLs and Web Protocol Data
 - Open a modern web browser (Edge/Chrome/Firefox), open a website, and break down its URL structure (Protocol, Domain, Path). Use the browser's "Inspect Element" network tab to view basic HTTP request/response headers.

9. Web Browser Customization & Management

- Perform the following configurations in a modern browser:
 - Manage and organize Bookmarks/Favorites into folders.
 - Clear browser history, cookies, and cache.
 - Install and configure a privacy extension (like an ad-blocker).

10. Advanced Search Engine Operators

- Use advanced search operators to find highly specific data. *Example tasks:* Find a PDF file on a specific university site (`site:edu filetype:pdf "internet protocols"`), or exclude specific terms using the minus (-) operator.

11. Tracking Web Subscriptions & RSS/Channels

- Set up a Google Alert for a specific industry topic (e.g., "Cybersecurity updates") to receive automated email digests, or subscribe to an RSS feed using a free web reader.

12. Utilizing Directory-based & People-Finder Engines

- Use web directories and white-page/people-search tools (such as modern equivalents of Bigfoot/Infospace or LinkedIn/Whitepages) to locate a public entity's contact details and verified business addresses.

Distribution of Marks:

Internal Breakup (50 Marks)

Lab Record Notebook - 15 Marks

Continuous Lab Performance / Observation - 15 Marks

Model Practical Examination - 15 Marks

Attendance & Discipline - 5 Marks

External Breakup (50 Marks)

Writing Procedure / Steps - 10 Marks

Execution & Technical Accuracy - 25 Marks

External Viva-Voce - 10 Marks

Record Book Endorsement - 5 Marks.

MAPPING OF COURSE OUTCOMES AND PROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	1	-	-	3	1	2	-	-	-	-	3	-	1
CO2	2	1	3	2	3	1	2	1	2	1	2	3	1	2
CO3	1	2	3	-	2	2	2	-	-	2	1	2	1	2
CO4	2	3	2	1	3	2	3	1	2	2	2	3	1	3
TOTAL	7	7	8	3	11	6	9	2	4	5	5	11	3	8

3 - Strong, 2 - Medium, 1 - Low

Skill Enhancement Course SEC-II
STOCK MARKET OPERATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	3	25	75	100

Course Outcomes

CO1:	Describe the fundamental concepts of securities, risk-return trade-offs, and the structural evolution of the Indian securities market.
CO2:	Illustrate the mechanics of primary market floatation, including book building and pricing, while determining the specific roles of various intermediaries in a new issue.
CO3:	Examine the secondary market trading mechanics and the impact of SEBI regulations (ICDR and LODR) on investor protection and market transparency.
CO4:	Evaluate the efficiency of the dematerialization process and formulate a comprehensive strategy for navigating the regulatory and procedural requirements of modern stock trading.

Unit	Contents	Hours
I	Introduction Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India	9
II	Primary Market Primary market Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO&OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SMEIPOs and Listing of Securities.	9
III	Secondary Market Secondary Market Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet Based Trading and Settlement Procedure; Types of Brokers.	9
IV	Regulatory Framework Regulatory Framework SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.	9

V	Dematerialization Demat Trading Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.	9
	Total	45

Practical Exercises:

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate
 - a) Procedure of placing buying/selling order.
 - b) Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

Text Books:

1. Gordon, E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi
2. Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J.M. 2001. How The Stock Market Works? New York: Prentie Hall Press. Machiraju, H.
4. Machiraju, H.R. 2019. Merchant Banking. New Delhi, New Age Publishers.

Supplementary Readings:

- a. Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.
- b. Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
- c. Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
- d. Bhole L.M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi

Note: Latest edition of the books may be used.

**MAPPING OF COURSE OUTCOMES AND ROGRAMME
OUTCOMES & PROGRAMME SPECIFIC OUTCOMES**

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	2	1	-	-	1	2	-	-	3	1	-	-	2
CO2	3	2	2	2	1	2	2	1	-	3	2	2	1	2
CO3	3	3	2	3	2	1	3	-	-	3	3	2	1	3
CO4	2	3	2	2	3	2	3	-	-	3	2	3	1	2
TOTAL	11	10	7	7	6	6	10	1	0	12	8	7	3	9

3 - Strong, 2 - Medium , 1- Low

SEC-2: NEW VENTURE PLANNING & DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	3	25	75	100
Course Outcomes									
CO1:	Describe the fundamental concepts of entrepreneurship, including idea generation techniques, legal forms of organization, and the various pathways to starting or acquiring a venture.								
CO2:	Apply the procedures for intellectual property protection (Patents, Trademarks, Copyrights) and execute the steps required to access various funding sources, including government schemes like Startup India.								
CO3:	Analyze market dynamics through geographical, economical, and competitive analysis to identify viable business opportunities and evaluate the criteria used by venture capitalists for funding.								
CO4:	Evaluate potential business risks and harvest strategies to design a comprehensive, well-conceived business plan that integrates marketing, operations, management, and financial milestones.								

Unit	Contents	Hours
I	Starting New Ventures: Meaning and features. Opportunity identification. The search for new ideas Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works.	9

	Franchise law. Evaluating the franchising opportunities.	
II	Legal Challenges in Setting up Business Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organization and their procedures and compliances.	9
III	Search for Entrepreneurial Capital: The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Start up India, Stand Up India, Make in India, etc.	9
IV	Marketing Aspects of New Ventures Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research Sales Forecasting. Evaluation. Pricing Decision.	9
V	Unit V: Business Plan Preparation for New Ventures: Business Plan - Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule	9
	Total	45

Practical Exercises:

The learners are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

Text Books:

1. Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning
2. Barringer, B. R., & Ireland, R.D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
3. Kuratko, D.F., & Rao, T.V. (2012). Entrepreneurship: A

- South- Asian Perspective. Boston: Cengage Learning
4. Donold F Kuratko and Jeffrey S Hons by 2021 New Venture Management
Routledge, USA

Supplementary Readings:

1. Colin Barrow Paul Barrow Robert Brown 2015 The Business Plan Work Book: A Practical Guide to New Venture, Kogan Page Ltd, Great Brittan
2. David Butler 2006 Enterprise Planning and Development Routledge USA
3. David Butler 2014 Business Planning for New Ventures: A Guide to Startup, Routledge USA
4. Robert N Lussier Joel Corman 2014 Entrepreneurial New Venture Skills Routledge USA

Note: Latest edition of the books may be used.

MAPPING OF COURSE OUTCOMES AND ROGRAMME OUTCOMES & PROGRAMME SPECIFIC OUTCOMES

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	1	-	-	2	2	1	-	1	2	-	-	1
CO2	2	2	2	2	1	3	2	-	2	2	3	2	1	2
CO3	2	3	1	1	2	3	2	1	1	3	1	2	2	3
CO4	3	3	3	2	2	3	3	2	2	3	2	2	3	3
TOTAL	10	9	7	5	5	11	9	4	5	9	8	6	6	9

3 - Strong, 2 - Medium , 1- Low

MSU