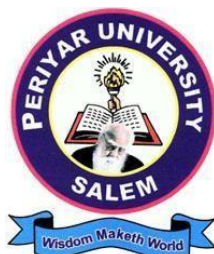


PERIYAR UNIVERSITY

SALEM – 636011



DEGREE OF BACHELOR OF COMMERCE (Artificial Intelligence)

Choice Based Credit System (CBCS)
&
Outcome Based Education (OBE)

Syllabus for

B.Com. (Artificial Intelligence)

SEMESTER PATTERN

(Applicable to Affiliated Colleges of Periyar University
from the Academic Year 2026–2027 Onwards)

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**REGULATIONS FOR UNDERGRADUATE DEGREE COURSES
IN SCIENCES, HUMANITIES AND SOCIAL SCIENCES
CBCS PATTERN**

PARTS	DEFINITIONS
Programme	A Programme means a course of study leading to the award of a Degree in a specific discipline
Course	A Course refers to a subject offered under the Degree Programme.
Part I	Tamil / Other Languages mean Tamil or any other approved languages offered under Part I of the Programme.
Part II	English means the English language course offered under Part II of the Programme.
Part III	Core: means—the core courses related to the programme concerned including Core Practicals / Project offered under Part III of the programme.
	Allied: means courses offered under Part III of the programme that complement and support the core discipline of the study
	Electives: means courses related to the core courses of the programme concerned which are offered under Part III of the programme. These courses provide students with an opportunity to choose topics from either Discipline-Centric Electives (DCE) or Generic Electives (GE) based on their interests and academic requirements.
Part IV	Non-Major Electives: A course offered by a department to students of other disciplines, enabling multidisciplinary learning and broadening their knowledge beyond their major field of study. Skill Enhancement Course: A course offered with the objective of imparting advanced skills, enhancing employability and developing professional competencies. Value Education: A course designed to develop students' moral, ethical, social, and personal values so that they become responsible citizens and good human beings. Disaster Management: A course that provides knowledge and skills for disaster preparedness, mitigation, response, recovery, and rehabilitation, enabling students to manage emergencies effectively. Health & Wellness: A course designed to help students maintain their

	physical, mental, emotional, and social well-being and adopt a healthy lifestyle. Environmental Studies: A multidisciplinary course that creates awareness about the environment, natural resources, biodiversity, pollution, environmental conservation, and sustainable development. Internship / Industrial Training: Practical training undertaken in industries, banking institutions, private sector organizations, public sector organizations, or educational institutions to enable students to gain professional experience and develop employability skills. Extension Activities: Extension Activities mean all activities carried out under NSS, NCC, Sports, YRC, and other co-curricular and extracurricular programmes offered under Part V of the Programme.
Naan Mudhalvan	A skill development initiative aimed at enhancing the employability skills of students through various training programmes and courses.
Duration	Duration means the stipulated period of study prescribed by the University for the successful completion of a Programme. At present, the duration of an Undergraduate Programme is three years .
Credits	Credit means the weightage assigned to a course of study by the concerned Board of Studies based on the number of instructional hours and academic requirements.
Credit System	Credit System means a system in which the weightage of credits is distributed across different semesters during the period of study. The performance of students is assessed through the accumulation of credits earned, and the Cumulative Grade Point Average (CGPA) is awarded based on the credits successfully completed. A total of 152 credits (142 Credits + 10 Naan Mudhalvan) shall be prescribed for the Undergraduate Programme of three years' duration.
Choice Based Credit System	All Undergraduate Programmes offered by the University shall be under Choice Based Credit System (CBCS). This is to enhance the quality and mobility of the students within and between the Universities in the country and abroad.

REGULATIONS

1. Eligibility for the Admission to the Course:

Candidate for admission to the first year of the UG degree Programme shall be required to have passed the higher secondary examination with Commerce & Accountancy [Or] Higher secondary with commerce / Accountancy / Mathematics / Business Mathematics / Statistics / Computer Science / Corporate Secretaryship / Information Technology / Computer Application / Computer Technology as one of the subjects. (Those who have not studied Commerce and Accountancy should undergo a bridge course for a minimum duration of 15 days in those subjects)

Lateral Entry: With effect from 2022-2023 onwards, Diploma in Commercial Practice and Diploma in Commercial and Computer Practice also eligible.

2. Duration of the Course

The course shall extend over a period of three years comprising of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

Each semester has 90 working days consists of 5 teaching hours per working day. Thus, each semester has 450 teaching hours and the whole Programme has 2700 teaching hours.

3. Course of Study

The course of study for the UG degree courses of all branches shall consist of the following:

Part - I: Tamil

Tamil or any one of the following Modern or Classical Languages: Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic, or Urdu. The subject shall be offered during the first four semesters, with one examination conducted at the end of each semester. The subject shall comprise four courses carrying a total of 12 credits.

Part II: English

The subject shall be offered during the first four semesters, with one examination conducted at the end of each semester. The subject shall comprise four courses carrying a total of 12 credits.

Part III:

- i. **Core subjects:** As prescribed in the Scheme of Examination, examinations shall be conducted for the Core Courses at the end of each semester. For programmes comprising six semesters, a total of 15 Core Courses carrying 75 credits shall be offered.
- ii. **Allied subjects:** Four Allied courses with 16 credits are to be offered, one each in the first four Semesters. These subjects are supporting subjects that complement and strengthen the knowledge of the main (Core) programme. They provide the background knowledge required to understand the core subjects better.
- iii. **Electives subjects:** Three elective courses with 9 credits are to be offered, one each in the III, IV & V semesters. Elective subjects are to be selected from the list of electives (One out of two) prescribed by the Board of Studies concerned.
- iv. **Group Project:** A group of students work together to study, analyse and prepare a report on a specific topic related to their programme of study. At the end of VI semester students have to submit their project report and should appear for Viva-voce.

PART IV

- i. **NME:** All the UG programmes shall offer two NME papers to other department students in I and II semesters with 4 credits for which examination shall be conducted at the end of the respective semesters.
- ii. **Skill Enhancement Course:**
All the UG Programmes shall offer three courses of **Skill Enhancement Subjects in III, IV & V** semesters with 6 credits for which examination shall be conducted at the end of the respective semesters.
- iii. **Value Education:** All the UG Programmes shall offer a course in Value Education and it shall be offered in the first semester. Examination shall be conducted at the end of the semester with 1 credit.
- iv. **Disaster Management:** All the UG programmes shall offer this course in the II semester with 1 credit.
- v. **Health and Wellness:** All the UG programmes shall offer this course in the III semester with 1 credit.
- vi. **Environmental Studies:**
All the UG Programmes shall offer a course in Environmental Studies and it shall be offered in the fifth semester with 2 credits.

vii. Internship/Industrial Training: Students undergo training in an organization, company, bank, industry, business firm, startup, NGO or Government Office to gain real-world work experience related to their field of study during summer vacation between IV and V semester. At the end of the V semester, students have to submit their internship report and Viva-voce will be conducted. (2 credits).

viii. Extension Activities (One Credit):

Every student shall participate compulsorily for period of not less than two years (6 semesters) in any one of the following programmes.

1. NSS/NCC
2. Sports/YRC
3. Other Extra curricular activities.

The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations.

1. 20% of marks for attendance.
2. 60% of marks for Active Participation in classes/ camps/ games/ special Camps/ programmes in the college/ District/ State/ University activities.
3. 10% of marks for Exemplary awards/ Certificates/ Prizes.
4. 10% of marks for Other Social components such as Blood Donations, Fine Arts, etc.

The above activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the grades relevant to the marks awarded to the candidates.

A	Exemplary	80 and above
B	Very good	70-79
C	Good	60-69
D	Fair	50-59
E	Satisfactory	40-49

This grading shall be incorporated in the mark sheet to be issued at the end of the semester. (Physically challenged students who are unable to participate in any of the above activities shall be required to take a test in the theoretical aspects of any one of the above fields and be graded and certified accordingly).

4. Requirement to appear for the examinations

- i. A Candidate shall be permitted to appear for the university examinations for any semester (practical/theory) if he/she secures **not less than 75%** of attendance in the number of working days during the semester.
- ii. A candidate who has secured **less than 75% but 65%** and above attendance in any semester has to pay a prescribed condonation fee to appear for the university examination in that semester itself.
- iii. A candidate who has secured **less than 65% but 50%** and above attendance in any semester has to pay a prescribed condonation fee and can appear for both semester papers together at the end of the later semester.
- iv. A candidate who has secured **less than 50%** of attendance in any semester shall not be permitted to appear for the regular examinations and to continue the study in the subsequent semester. He/she has to rejoin the semester in which the attendance is less than 50%.

5. Scheme of examination

As given in the annexure.

6. Restrictions to appear for the examinations

- a) Any candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the regular semester papers.
- b) Candidates who fail in any of the course of Part I, II, III, IV & V of UG degree examinations shall complete the course concerned **within 5 years** from the date of admission to the said Programme and if they fail to do so, they shall take the examination in the texts/ revised syllabus prescribed for the immediate next batch of candidates. If there is no change in the texts/syllabus they shall appear for the examination in that course with the syllabus in vogue until there is a change in the texts or syllabus. In the event of removal of that course consequent to change of regulation and / or curriculum after 5 year period, the candidates shall have to take up an equivalent course in the revised syllabus as suggested by the Chairman and fulfill the requirements as per the regulations and curriculum for the award of the degree.

7. Medium of Instruction and examinations

The medium of instruction and examinations for the courses of Part I, II & IV shall be the language concerned. For part III courses other than modern languages, the medium of

instruction shall be either Tamil or English and the medium of examinations is English/Tamil irrespective of the medium of instructions. For modern languages, the medium of instruction and examination shall be the language concerned.

8. Submission of Record Note Books for practical examinations

Candidates appearing for practical examinations should submit Bonafide Record Note Books prescribed for the practical examinations. Otherwise, the candidates shall not be permitted to appear for the practical examinations.

9. Minimum marks for passing:

- a) A candidate who secures **not less than 40% marks in the University (External) Examination and not less than 40% marks in the aggregate of the University Examination and Continuous Internal Assessment (CIA)** in any course under **Part I, Part II, Part III, or Part IV** shall be declared to have passed the examination in that subject (Theory or Practical).
- b) A candidate who secures **not less than 40% of the total marks prescribed** for a subject under **Part IV of the Degree Programme**, irrespective of whether the evaluation is through the End Semester Examination or Continuous Internal Assessment, shall be declared to have passed in that subject.
- c) A candidate who passes the examinations in **all the courses under Part I, Part II, Part III, and Part IV** shall be declared to have passed the **entire programme examination**.

10. Distribution of marks:

Table 1(A): Distribution of Marks for End Semester University Examination and Continuous Internal Assessment, and the Minimum Passing Requirements for Theory Courses of the UG Programmes:

Table 1(A)

TOTAL MARKS	EXTERNAL		INTERNAL		Overall Passing Minimum for Total marks (Internal + External)
	Max. Marks	Passing Minimum for External Alone	Max. Marks	Passing Minimum for Internal Alone	
100	75	30	25	-	40

Table 1(B): The following are the distribution of marks for Continuous Internal Assessments in theory papers of UG Programmes:

METHODS OF EVALUATION			
Internal Evaluation	Continuous Internal Assessment Test	10	25 Marks
	Assignments / Snap Test / Quiz	5	
	Seminars	5	
	Attendance	5	
External Evaluation	End Semester Examination		75 Marks
Total			100 Marks

Table 2(A): The following are the distribution of Marks for End Semester University Examination and Continuous Internal Assessment and the Minimum Passing Requirements for **Practical Courses** of the UG Programmes:

TOTAL MARKS	EXTERNAL		INTERNAL		Overall Passing Minimum for Total marks (Internal + External)
	Max. Marks	Passing Minimum for External Alone	Max. Marks	Passing Minimum for Internal Alone	
100	60	24	40	-	40

Table 2(B): The following are the distribution of marks for the Continuous Internal Assessment in UG practical courses:

METHODS OF EVALUATION			
Internal Evaluation	Continuous Internal Assessment Test	15	40 Marks
	Assignments / Snap Test / Quiz	15	
	Seminars	5	
	Attendance	5	
External Evaluation	End Semester Examination		60 Marks
Total			100 Marks

The following courses shall have end semester examinations and Continuous Internal Assessment:

Table 3

S.No.	Subject	Internal	External	Total
1.	Value Education	25	75	100
2.	Disaster Management	25	75	100
3.	Environmental Studies	25	75	100
4.	Non Major Electives	25	75	100

11. Grading

Once the marks of the CIA and end-semester examinations for each of the course are available, they shall be added. The mark thus obtained shall then be converted to the relevant letter grade and grade points as per the details given below:

Table 4

**Conversion of Marks to Grade Points and Letter Grade
(Performance in a Course/Paper)**

RANGE OF MARKS	GRADE POINTS	LETTER GRADE	DESCRIPTION
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
40-49	4.0-4.9	C	Satisfactory
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

Calculation of Grade Point Average (GPA) semester-wise is as follows:

$$\Sigma (C_i \times G_i) / \Sigma C_i$$

Sum of the products of course credits and corresponding grade points

GPA = _____

Total credits earned during the semester

Calculation of Cumulative Grade Point Average (CGPA) (for Entire Programme)

A candidate who has passed all the examinations is eligible for the following computed final grades based on the range of CGPA:

$$CGPA = \sum_n \sum_i (C_{ni} \times G_{ni}) / \sum_n \sum_i C_{ni}$$

Sum of the multiplication of grade points by the credits of the entire Programme under each part

CGPA = _____

Sum of the credits of the courses of the entire Programme under each part

C_i = Credits assigned to the *i-th* course

G_i = Grade Point obtained in the *i-th* course

n = Semester in which the course is studied and credited.

Table 5

CGPA	GRADE
9.5 – 10.0	O+
9.0 and above but below 9.5	O
8.5 and above but below 9.0	D++
8.0 and above but below 8.5	D+
7.5 and above but below 8.0	D
7.0 and above but below 7.5	A++
6.5 and above but below 7.0	A+
6.0 and above but below 6.5	A
5.5 and above but below 6.0	B+
5.0 and above but below 5.5	B
4.5 and above but below 5.0	C+
4.0 and above but below 4.5	C
0.0 and above but below 4.0	U

12. Improvement of Marks in the subjects already passed

Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear once within a period of subsequent two semesters. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

13. Classification of Successful candidates

A candidate who passes all the examinations in Part I to Part IV securing following CGPA and Grades shall be declared as follows **for Part I or Part II or Part III:**

Table 6

CGAP	GRADE	CLASSIFICATION OF FINAL RESULTS
9.5 – 10.0	O+	First Class Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction*
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
5.0 and above but below 5.5	C+	Third Class
4.5 and above but below 5.0	C	
0 and above but below 5.0	U	Re-appear

- a. A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration of the UG programme and secured a CGPA of 9 to 10 and equivalent grades “O” or “O+” in part III comprising Core, Electives and Allied subjects shall be placed in the category of “First Class – Exemplary”.
- b. A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration' of the UG programmes and secured

- a CGPA of 7.5 to 9 and equivalent grades “D” or “D+” or “D++” in part III comprising Core, Electives and Allied subjects shall be placed in the category of “First Class with Distinction”.
- c. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 6 to 7.5 and equivalent grades “A” or “A+” or “A++” shall be declared to have passed that parts in “First Class”.
 - d. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 5.5 to 6 and equivalent grades “B” or “B+” shall be declared to have passed that parts in “Second Class”.
 - e. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 4.5 to 5 and equivalent grades “C” or “C+” shall be declared to have passed that parts in “Third Class”.
 - f. There shall be no classifications of final results, therefore, award of class for Part IV and Part V, however, those parts shall be awarded with final grades in the end semester statements of marks and in the consolidated statement of marks.

14. Conferment of the Degree:

No candidate shall be eligible for conferment of the Degree unless he / she

1. has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed thereof.
2. has completed all the components prescribed under Parts I to Part IV in the CBCS pattern to earn 140 credits.
3. has successfully completed the prescribed Field Work/ Institutional Training as evidenced by certificate issued by the Principal of the College.

15. Ranking

A candidate who qualifies for the UG degree course passing all the examinations in the first attempt, within the minimum period prescribed for the course of study from the date of admission to the course and secures I class shall be eligible for ranking and such ranking shall be confined to 10% of the total number of candidates qualified in that particular branch of study, subject to a maximum of 10 ranks. The improved marks shall not be taken into consideration for ranking.

16. Additional Degree

a. The following are the norms prescribed for the students admitted from 2010-2011 onwards. Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for Part III alone by granting exemption from appearing Part I, Part II, & Part IV and common allied subjects (if any), already passed by the candidate. And a candidate desirous to obtain an additional UG degree involving practical shall be permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, & Part IV and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

b. The following are for students admitted prior to 2008-09: Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for part III alone by granting exemption from appearing Part I, Part II, and Part IV and common allied subjects (if any) **already passed by the candidate**. And a candidate desirous to obtain an additional UG degree involving practical shall be permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, Part IV and the common allied subjects. If any, already passed, such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

17. Evening College

The above regulations shall be applicable for candidates undergoing the respective courses in Evening Colleges also.

18. Syllabus

The syllabus for various courses shall be clearly demarcated into five viable units in each paper/subject.

19. Revision of Regulations and Curriculum

The above Regulation and Scheme of Examinations shall be in vogue without any

change for a minimum period of three years from the date of approval. The University may revise / amend / change the Regulations and Scheme of Examinations, if found necessary.

20. Transitory Provision

Candidates who have undergone the Course of Study prior to the Academic Year 2023-2024 shall be permitted to take the Examinations under those Regulations for a period of four years i.e. up to and inclusive of the Examination of April 2028. Thereafter, they shall be permitted to take the Examination only under the Regulations in force at that time.

PROGRAMME OBJECTIVE

The B.Com. Artificial Intelligence Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management integrated with Artificial Intelligence concepts. The programme equips the students with knowledge and skills required to apply AI tools and technologies in business and commercial practices. It prepares the learners for entry-level jobs in industry and AI-enabled business environments, promotes professional growth and entrepreneurial capabilities, and enables them to become key contributors to organizational efficiency and the economic development of the country.

PROGRAMME OUTCOMES (POs)

PO1: Disciplinary Knowledge

Demonstrate comprehensive knowledge and understanding of Commerce, Accountancy, Management, and Computer Application disciplines that form an integral part of the programme.

PO2: Communication Skills

Communicate effectively in oral and written forms, present ideas clearly and confidently, and use appropriate media to convey information to diverse audiences.

PO3: Critical Thinking

Apply analytical thinking to evaluate information, evidence, arguments, and business practices, and develop reasoned conclusions based on scientific approaches.

PO4: Problem-Solving Skills

Apply acquired knowledge and skills to solve business and organizational problems and address real-life situations effectively.

PO5: Analytical Reasoning

Analyze and interpret data from various sources, evaluate alternatives, draw logical conclusions, and support decisions with relevant evidence.

PO6: Research-Related Skills

Demonstrate the ability to identify research problems, formulate hypotheses, collect and analyze data, interpret results, and prepare research reports.

PO7: Teamwork and Cooperation

Work effectively and respectfully as a member of diverse teams and contribute towards achieving common organizational goals.

PO8: Scientific Reasoning

Analyze quantitative and qualitative data, evaluate evidence objectively, and apply scientific reasoning in decision-making.

PO9: Reflective Thinking

Develop self-awareness and critically reflect on personal experiences, societal issues, and professional practices.

PO10: Information and Digital Literacy

Utilize Information and Communication Technology (ICT) tools effectively, access and evaluate information sources, and apply appropriate software for data analysis and business applications.

PO11: Self-Directed Learning

Demonstrate the ability to learn independently, identify appropriate resources, and successfully complete academic and professional projects.

PO12: Multicultural Competence

Recognize and appreciate cultural diversity, demonstrate global perspectives, and interact effectively with individuals from different cultural backgrounds.

PO13: Moral and Ethical Awareness

Apply ethical values and professional standards in personal and professional life, respect intellectual property rights, avoid unethical practices, and promote environmental sustainability.

PO14: Leadership Readiness

Demonstrate leadership qualities by setting direction, motivating team members, building collaborative teams, and achieving organizational objectives effectively.

PO15: Lifelong Learning

Engage in continuous learning, professional development, and skill enhancement to adapt to changing business environments and societal needs.

PROGRAMME SPECIFIC OUTCOMES (PSOs)**PSO1: Placement**

Demonstrate professional competence, communication skills, ethical values, and the ability to engage respectfully with diverse perspectives in workplace environments.

PSO2: Entrepreneurship

Develop entrepreneurial abilities through critical thinking, problem-solving, decision-making, and leadership skills that facilitate start-ups and high-potential business ventures.

PSO3: Research and Development

Design and implement business systems and practices based on research methodologies and regulatory frameworks, contributing to organizational growth and development.

PSO4: Contribution to the Business World

Become employable, ethical, innovative, and technology-oriented professionals capable of sustaining and succeeding in the dynamic business environment.

PSO5: Contribution to Society

Contribute to social and economic development by collaborating with stakeholders and applying professional knowledge for the welfare of society.

Bloom's Taxonomy Levels for Assessment	
Remembering (K1)	• The lowest level of questions require students to recall information from the course content • Knowledge questions usually require students to identify information in the text book.
Understanding (K2)	• Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together
Application (K3)	• Students have to solve problems by using / applying a concept learned in the classroom. • Students must use their knowledge to determine a exact response.
Analyze (K4)	• Analyzing the question is one that asks the students to break down something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate (K5)	• Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem – solving. • Evaluation questions do not have single right answers.
Create (K6)	• The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills

Course of Study and Scheme of Examinations – B.Com.(Artificial Intelligence)

S. No.	Semester	Paper Code	Part	Course Group	Paper Type	Subject Title	Hours / Week	Exam Hours	Internal Marks	External Marks	Total Marks	Credit	Page. No
FIRST YEAR													
1	I		I	Foundation	Theory	Language – Tamil I	6	3	25	75	100	3	
2			II	Foundation	Theory	English I	6	3	25	75	100	3	
3			III	Core I	T & P	Principles of Accountancy	5	3	25	75	100	5	24
4				Core II	Theory	Business Management	5	3	25	75	100	5	27
5				Allied I	Theory	AI Fundamentals for Commerce	4	3	25	75	100	4	30
6			IV	NMEC I	Theory	Business Organisation*	2	3	25	75	100	2	32
7				Common Course	Theory	Value Education	2	3	25	75	100	1	
8	II		I	Foundation	Theory	Language – Tamil II	6	3	25	75	100	3	
9			II	Foundation	Theory	English II	4	3	25	75	100	3	
10			III	Core III	T & P	Financial Accounting	5	3	25	75	100	5	34
11				Core IV	Theory	Modern Marketing	5	3	25	75	100	5	36
12				Allied II	Practical	Office Automation	4	3	25	75	100	4	38
13			IV	NMEC II	Theory	Advertising*	2	3	25	75	100	2	41
14				Common Course	Theory	Disaster Management	2	3	25	75	100	1	
15				Nan Mudhalvan	NMSDC	## SEC – Business Communication	2	3	25	75	100	2	103

S. No.	Semester	Paper Code	Part	Course Group	Paper Type	Subject Title	Hours / Week	Exam Hours	Internal Marks	External Marks	Total Marks	Credit	Page. No
SECOND YEAR													
16	III		I	Foundation	Theory	Language – Tamil III	6	3	25	75	100	3	
17			II	Foundation	Theory	English III	6	3	25	75	100	3	
18			III	Core V	T & P	Corporate Accounting I	5	3	25	75	100	5	43
19				Allied III	T & P	Business Statistical Methods	4	3	25	75	100	4	46
20				Elective I (Any one)	Practical	1. Python Programming 2.Database Management System	4	3	25	75	100	3	48 51
21			IV	Skill Enhancement Course- I (SEC-I)	Theory	Artificial Intelligence for Business	2	3	25	75	100	2	54
22				Common Course	Project / Training	Health & Wellness	1	3	#	#	#	1	
23				Nan Mudhalvan	NMSDC	## SEC- Office Organisation	2	3	25	75	100	2	105
24	IV		I	Foundation	Theory	Language – Tamil IV	6	3	25	75	100	3	
25			II	Foundation	Theory	English IV	6	3	25	75	100	3	
26			III	Core VI	T & P	Corporate Accounting – II	5	3	25	75	100	5	56
27				Core VII	Theory	Commercial Law	3	3	25	75	100	5	59
28				Allied IV	T & P	Operations Research	3	3	25	75	100	4	61
29				Elective II (Any one)	Theory	1. Business Intelligence 2. Basics of Machine Learning for Commerce	3	3	25	75	100	3	64 66
30			IV	Skill Enhancement Course-II (SEC-II)	Practical	Computerized Accounting Using Tally	2	3	40	60	100	2	69
31				Nan Mudhalvan	NMSDC	## SEC- Capital Market	2	3	25	75	100	2	107

S. No.	Semester	Paper Code	Part	Course Group	Paper Type	Subject Title	Hours / Week	Exam Hours	Internal Marks	External Marks	Total Marks	Credit	Page. No	
THIRD YEAR														
32	V		III	Core VIII	T & P	Cost Accounting	6	3	25	75	100	5	71	
33				Core IX	Theory	Modern Banking	6	3	25	75	100	5	74	
34				Core X	T & P	Income Tax Law & Practice – I	6	3	25	75	100	5	77	
35				Elective III	Theory	1. FinTech Fundamentals 2. Cyber Security Basics	6	3	40 25	60 75	100 100	3	79 82	
36			IV	Skill Enhancement Course-III (SEC-III)	Project	Commerce Practical	2	3	40	60	100	2	84	
37				Internship Training	Project / Training	Internship	-	3	#	#	#	2		
38				Common Course	Theory	Environmental Studies	2	3	25	75	100	2		
39					Nan Mudhalvan	NMSDC	## SEC- Services Marketing	2	3	25	75	100	2	109
40	VI		III	Core XI	T & P	Management Accounting	6	3	25	75	100	5	87	
41				Core XII	Theory	Auditing	5	3	25	75	100	5	90	
42				Core XIII	T & P	Income Tax Law & Practice-II	6	3	25	75	100	5	93	
43				Core XIV	Theory	Cloud Computing	5	3	40	60	100	5	95	
44				Core XV	Project	Group Project	6	3	25	75	100	5	98	
45			IV	Extension Activity	-	-	-	-	-	-	1			
46					Nan Mudhalvan	NMSDC	## SEC- Insurance	2	3	25	75	100	2	111
*Offered to other Departments												152		
# Commended / Highly Commended														
## SEC Papers to the Students who have not successfully completed the Nan Mudhalvan Course														

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	14	14	12	17	18	25	100
Part IV	3	3	3	2	6	1	18
NMSDC	...	2	2	2	2	2	10
Total	24	25	23	27	26	28	152

*Part I, II and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components IV & NMSDC have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.

B.COM
SEMESTER –I
CORE I – PRINCIPLES OF ACCOUNTANCY

LEARNING OBJECTIVES:

- LO1 To familiarize students with the basic concepts and principles of accounting.
- LO2 To develop knowledge in maintaining accounting records under double entry system.
- LO3 To enable students to prepare final accounts of trading and non-trading concerns.
- LO4 To provide practical understanding of Bank Reconciliation Statement and Bills of Exchange.
- LO5 To impart knowledge on depreciation methods, provisions and reserves.

UNIT – I

Basic Concepts: Fundamentals of Book Keeping – Meaning – Definition – Book keeping Vs. Accounting – objectives – Advantages and limitations of accounting – Methods of accounting – Double entry system – Meaning – Advantages – Types of accounts – Accounting Rules – Accounting concepts and conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT – II

Final Accounts of a Sole Trading Concern – Trading, Profit & Loss account and Balance sheet with adjustments, Difference between trading account – P&L account and Balance sheet – Adjustment entries.

UNIT-III

Final accounts of Non – Trading Concerns: Receipts and payments account – Income and expenditure account and Balance Sheet – Difference between Receipts and payments account & Income and expenditure account.

UNIT – IV

Rectifications of Errors – Meaning and Types of Errors - Detection of Errors- Rectification Entries - Suspense Account.

Bank Reconciliation statement – Causes for difference – Preparation of Bank Reconciliation statement.

UNIT – V

Depreciation: Meaning - Causes- Characteristics- Objectives – Methods – Fixed – Diminishing – Difference between Straight line method and W.D.V. method – Annuity method– Depreciation fund Method – Provisions and reserves.

Note: Distribution of Marks - Problems 80% and Theory 20 %

TEXT BOOKS:

1. Financial Accounting - Reddy and Murthy - Margham Publications, Chennai - 17.
2. Financial Accounting – M. Sumathy, G. Sasikumar, Himalaya Publishing Pvt Ltd., Mumbai.
3. Financial accounting - R.L Gupta and V.K Gupta, Sultan chand& Sons, New Delhi.

REFERENCE BOOKS:

1. Financial accounting - S.P Jain & K.L Narang, Kalyani publishers, Ludhiana.
2. Financial Accounting - Dr. S Ganesan and Kalavathi ,Tirumalai Publications, Nagercoil.
3. Financial Accounting -R.S.N. Pillai and Bagavathy- Marghampublications, Chennai.
4. Advanced Accounting I - Dr. Chandra Bose PHI Learning (P) Ltd., Delhi.
5. Advanced Accounting I-Dr. S Peer Mohamed, Dr.S.A.N. Shezuiilbrahim Pass Publication, Madurai.

Web Resources

<https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>

<https://www.slideshare.net/ramusakha/basics-of-financial-accounting>

COURSE OUTCOMES:

CO1	Explain the fundamental concepts, principles and conventions of accounting.
CO2	Record accounting transactions using journal, ledger, subsidiary books and trial balance.
CO3	Prepare final accounts of sole trading and non-trading concerns with adjustments.
CO4	Prepare Bank Reconciliation Statement and account for Bills of Exchange transactions.
CO5	Apply various methods of depreciation and distinguish between provisions and reserves.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**COs –POs Mapping Table:**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	3	2	1	1	3	1	2	1	1	2	1	1	26	2
CO2	3	2	3	3	3	1	1	3	1	2	1	1	2	1	1	28	2
CO3	3	2	3	3	3	2	1	3	1	2	1	1	2	1	1	29	2
CO4	3	2	3	3	3	2	1	3	2	2	1	1	2	1	1	30	2
CO5	3	2	3	3	3	2	1	3	2	2	1	1	2	1	1	30	2

COs–PSOs Mapping Table:

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	3	2	2	2	1	10	2
CO2	3	2	2	3	1	11	2
CO3	2	2	3	2	1	10	2
CO4	2	2	3	3	1	11	2
CO5	2	3	3	3	2	13	2

3 – Strong, 2- Medium, 1- Low

SEMESTER – I

CORE:II--BUSINESS MANAGEMENT

LEARNING OBJECTIVES:

- LO1 To provide fundamental knowledge of business and management concepts.
- LO2 To develop managerial and decision-making skills among students.
- LO3 To understand the functions and practices of modern business organizations.
- LO4 To familiarize students with leadership, motivation and organizational behaviour.
- LO5 To enable students to understand contemporary business trends and challenges.

UNIT I

Business: Meaning, definition and characteristics – Nature and scope of business management – Objectives of business firms – Functions of management – Levels of management – Management as an art, science and profession – Evolution of management thought – Scientific management – Administrative management – Modern management approaches – Challenges in contemporary business management.

UNIT II

Planning: Meaning, objectives and importance – Types of plans – Planning process – Forecasting and business planning – Decision making – Meaning and importance – Steps in decision-making process – Types of decisions – Techniques of decision making – Management by objectives (MBO) – Business policies and strategies – Contemporary planning practices in organizations.

UNIT III

Organising: Meaning and importance – Principles of organization – Departmentation – Delegation of authority – Centralization and decentralization – Span of management – Organizational structure – Line and staff organization – Staffing – Recruitment and selection – Training and development – Performance appraisal – Contemporary workforce management practices.

UNIT IV

Directing: Meaning and importance – Elements of direction – Supervision – Motivation – Meaning and theories of motivation – Leadership – Meaning and leadership styles – Communication – Process and barriers of communication – Coordination – Importance and techniques – Team building – Conflict management – Leadership challenges in modern organizations.

UNIT V

Controlling: Meaning, process and importance – Techniques of managerial control – Budgetary and non-budgetary control – Quality management – Business ethics and corporate governance – Corporate social responsibility (CSR) – Innovation and change management – Digital transformation in business – Green management – Emerging trends in global business environment.

Text Books

1. Prasad, L. M. (2025). *Principles and practice of management* (11th ed.). New Delhi: Sultan Chand & Sons.
2. Koontz, H., & Weihrich, H. (2023). *Essentials of management: An international perspective* (11th ed.). New Delhi: McGraw Hill Education.
3. Tripathi, P. C., & Reddy, P. N. (2024). *Principles of management* (7th ed.). New Delhi: McGraw Hill Education.
4. Robbins, S. P., & Coulter, M. (2023). *Management* (15th ed.). Noida: Pearson Education.

Reference Books

1. Gupta, C. B. (2024). *Business management* (19th ed.). New Delhi: Sultan Chand & Sons.
2. Drucker, P. F. (2023). *The practice of management* (Reprint ed.). New York: Harper Business.
3. Aswathappa, K. (2024). *Organisational behaviour* (14th ed.). Mumbai: Himalaya Publishing House.
4. Robbins, S. P., Judge, T. A., & Vohra, N. (2023). *Organizational behavior* (19th ed.). Noida: Pearson India

Web resources

1. <http://www.universityofcalicut.info/syl/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>

COURSE OUTCOMES:

CO1	Explain the concepts, principles, and functions of management.
CO2	making techniques in business situations.
CO3	Analyze organization structure, authority relationships, and staffing functions.
CO4	Examine leadership, motivation, and communication practices in organizations.
CO5	Evaluate contemporary management practices and emerging business trends.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COs-POs Mapping Table:

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

COs - PSO Mapping Table –

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong, 2- Medium, 1- Low

SEMESTER-I

ALLIED I – THEORY – AI FUNDAMENTALS FOR COMMERCE

LEARNING OBJECTIVES

- LO1 Introduce basic concepts of Artificial Intelligence relevant to commerce & business
- LO2 Explain how AI, ML & data analytics impact accounting, finance, marketing & banking
- LO3 Familiarize students with no-code/low-code AI tools for routine business tasks
- LO4 Develop awareness of ethical, legal & data privacy issues in AI for business
- LO5 Enable students to identify opportunities for AI adoption in MSMEs & corporate Sectors

UNIT I

Basics of AI & Commerce Context - AI, ML, Deep Learning, Data Science – definitions with business examples, History & evolution: From rule-based systems to Generative AI, Components of AI: Data, Algorithms, Computing power – advantages of AI.

UNIT II

Data Foundation for Business AI - Types of business data: Structured, unstructured – invoices, emails, social media, Big Data in commerce: Volume, Velocity, Variety with POS & CRM examples, Data quality issues: Garbage in–Garbage out in Tally, Excel reports, Intro to business tools: Excel AI, Power BI, Zoho Analytics, ChatGPT for finance

UNIT III

Machine Learning in Business - ML without maths: Supervised vs Unsupervised vs Reinforcement – concept only Key applications, Sales forecasting, demand prediction – Regression idea, Customer segmentation, churn prediction – Classification idea, Market basket analysis – Clustering idea, AI in Finance: Credit scoring, fraud detection, algo-trading basics, robo-advisors, AI in Audit: Anomaly detection, continuous auditing concept

UNIT IV

Generative AI for Business Communication - What are LLMs: ChatGPT, Claude, Gemini – how they work in simple terms, Prompt engineering for commerce: Drafting letters, reports, ads, policies, Use cases: Marketing copy, financial ratio interpretation, HR job descriptions, Limitations: Hallucination, bias, outdated info, confidentiality with client data, Hands-on: Using Gen AI to create a business plan outline, GST FAQ.

UNIT V

Ethics, Law & Future of AI in Commerce - Ethical dilemmas: Bias in hiring, loan rejection, dynamic pricing, Legal landscape: DPDP Act 2023, RBI guidelines on AI/ML in banks, IT Act, Responsible AI: Transparency, explainability in financial decisions, Future scope: AI + Blockchain in accounting, AI for MSMEs, new job roles

Text Books:

1. Iansiti, M. & Lakhani, K.R. *Competing in the Age of AI*, Harvard Business Review Press, 2020
2. Davenport, T.H. *The AI Advantage*, MIT Press, 2018

Reference Books:

3. ICAI. *Artificial Intelligence & Data Analytics in Business*, ICAI Publication, 2023
4. Agrawal, A., Gans, J. & Goldfarb, A. *Prediction Machines: The Simple Economics of AI*, HBR Press, 2018

Website Links / E-Resources

1. Elements of AI – Free Course: <https://www.elementsofai.com>
2. Google AI for Business: <https://ai.google/education/>
3. Microsoft AI Business School: <https://www.microsoft.com/ai/ai-business-school>
4. NPTEL – AI in Marketing: <https://nptel.ac.in/courses/110/105/110105146/>
5. RBI – Reports on AI/ML in Banking: <https://www.rbi.org.in>
6. ICAI Digital Learning Hub – DA & AI: <https://learning.icai.org>
7. DPDP Act 2023 Summary – MeitY: <https://www.meity.gov.in>

Course Outcomes

CO1	Describe fundamental AI & ML concepts using commerce examples
CO2	Explain applications of AI in accounting, finance, marketing & banking
CO3	Demonstrate use of AI tools for data analysis & business communication
CO4	Evaluate ethical, legal & privacy implications of AI in business decisions
CO5	Propose basic AI-based solutions for real-life MSME problems

Mapping with Programme Outcomes (Pos) and Programme Specific Outcomes (PSOs)**CO-PO MAPPING TABLE**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	1	1	1	1	2	1	2	1	1	1	1	2	22	1
CO2	3	2	2	2	2	1	1	2	1	3	1	1	1	1	2	25	2
CO3	3	2	3	2	2	1	1	2	1	3	2	1	1	1	2	27	2
CO4	3	3	3	3	2	2	1	3	1	3	2	1	2	1	2	32	2
CO5	3	3	3	3	3	2	1	3	2	3	2	1	3	2	3	37	2

CO-PSO MAPPING TABLE

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	1	3	1	9	2
CO3	2	2	1	3	2	10	2
CO4	2	2	2	3	2	11	2
CO5	3	3	2	3	3	14	3

3 – Strong, 2- Medium, 1- Low

SEMESTER-I
NME:I- BUSINESS ORGANISATION

LEARNING OBJECTIVES:

- LO1 Understand the meaning, objectives, classification and environment of business and its social responsibilities
- LO2 Examine various forms of business organisations and their suitability.
- LO3 Analyze factors influencing business size, location and growth decisions
- LO4 Understand organisational structures, principles and management practices.
- LO5 Explore AI, e-business, ethics and emerging trends in modern business.

UNIT I

Nature and Scope of Business: Meaning, definition and characteristics of business- Objectives of business – economic & social-Classification of business activities – Industry, Commerce, Trade-Modern business environment-Social responsibility of business

UNIT II

Forms of Business Organisation: Sole Proprietorship – features, merits & demerits- Partnership – types, advantages & limitations-Joint Hindu Family Business-Joint Stock Company – Private & Public-Co-operative societies-Choice of form of organisation

UNIT III

Business Size, Location and Growth: Size of business units – small, medium and large scale-Factors influencing size of business-Location of business – factors and importance-Industrial location (basic concepts)-Business combinations – merger and acquisition (intro)

UNIT IV

Organisation Structure and Management: Meaning and principles of organisation- Types – line, functional, line & staff organisation-Formal and informal organisation- Departmentation and delegation-Modern organisational structures

UNIT V

Modern Business and AI: Meaning of Artificial Intelligence (AI) -Applications of AI in marketing, finance and HR -E-business and E-commerce -Business ethics in digital environment -Advantages and limitations of AI -Recent Trends in AI in Business

TEXT BOOKS

1. C.B. Gupta – *Business Organisation and Management*, Sultan Chand & Sons, New Delhi.
2. P.C. Tulsian – *Business Organisation and Management*, Pearson Education, New Delhi.
3. Y.K. Bhushan – *Business Organisation*, Sultan Chand & Sons, New Delhi.
4. Sherlekar, S.A. & Sherlekar, V.S. – *Modern Business Organisation*, Himalaya Publishing House, Mumbai.
5. Shaha, Anannya & Varghese, Shilu – *Artificial Intelligence in Business*, Himalaya Publishing House Pvt. Ltd., Mumbai, 2021.

REFERENCE BOOKS

1. Koontz, H. & O'Donnell, C. – *Principles of Management*, McGraw-Hill Education.
2. Drucker, Peter F. – *Management: Tasks, Responsibilities, Practices*, Harper Business.
3. Tandon, B.B. – *Business Organisation*, S. Chand Publishing, New Delhi.
4. Cherunilam, Francis – *Business Environment*, Himalaya Publishing House, Mumbai.
5. Laudon, Kenneth C. & Laudon, Jane P. – *Management Information Systems*, Pearson Education.

COURSE OUTCOMES:

CO1	Understand the basic concepts, nature and scope of business and its environment.
CO2	Identify and explain different forms of business organisation and their suitability.
CO3	Analyse factors influencing business size, location and growth decisions.
CO4	Understand organisational structure, principles and management practices.
CO5	Apply knowledge of modern business practices including e-business, ethics and Artificial Intelligence (AI) in business.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO MAPPING TABLE

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	1	1	2	1	1	24	2
CO2	3	2	2	2	2	1	2	2	1	1	1	1	2	1	1	24	2
CO3	3	2	3	3	3	2	1	3	1	2	1	1	2	1	1	29	2
CO4	3	3	2	2	2	1	2	2	2	2	1	1	2	2	1	28	2
CO5	3	3	3	2	2	2	1	2	2	3	2	2	3	2	2	34	3

CO-PSO MAPPING TABLE

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	3	2	2	2	1	10	2
CO2	3	3	1	2	1	10	2
CO3	2	2	3	2	1	10	2
CO4	2	2	2	3	1	10	2
CO5	3	2	2	3	2	12	2

3 – Strong, 2- Medium, 1- Low

SEMESTER – II
CORE III – FINANCIAL ACCOUNTING

LEARNING OBJECTIVES:

- LO1 Understand the preparation and maintenance of branch accounts under dependent and independent branch systems
- LO2 Understand departmental accounting and allocation of common expenses among departments.
- LO3 Learn methods for converting single entry records into complete accounting statements.
- LO4 Understand accounting treatment relating to changes in partnership firms.
- LO5 Understand dissolution procedures, insolvency treatment and piecemeal distribution.

UNIT – I

Branch Accounts: Meaning, definition. Dependent branches – Stock and debtor system – Independent branches (foreign branches excluded).

UNIT – II

Departmental Accounts: Meaning, definitions, features, basis for allocation of expenses – Interdepartmental transfer at cost or selling price.

UNIT – III

Single Entry System: Meaning – Features – Statement of Affairs Method and Conversion Method.

UNIT – IV

Partnership: Admission of a Partner – Retirement of a Partner – Death of a Partner.

UNIT – V

Dissolution of a Partner: Insolvency of a Partner - gradual realization of assets - – Garner Vs Murray – Piece Meal Distribution.

Note: - Distribution of Marks: Problems 80% and Theory- 20%

TEXT BOOKS:

1. Financial accounting - Reddy & Murthy - Margham publications, Chennai
2. Advanced Accounting - R. L. Gupta and V. K. Gupta, Sultan Chand & Sons, New Delhi.
3. Financial Accounting – M. Sumathy, G. Sasikumar, Himalaya Publishing Pvt. Ltd., Mumbai.

REFERENCE BOOKS:

1. Advanced Accountancy - S.P.Jain & K.L.Narang, Kalyani Publishers., New Delhi.
2. Financial accounting - Narayanaswamy, learning private limited, New Delhi.
3. Advanced Accounting - M.C. Shukla. Sultan Chand & Sons, New Delhi.
4. Advanced Accounting - S.N. Maheshwari. Vikash Publishing House Pvt Ltd., New Delhi.
5. Advanced Accounting - M.A. Arulanandam and K.S. Raman. Margham Publications, Chennai

COURSE OUTCOMES

CO1	Prepare branch accounts under stock and debtor systems and independent branch methods.
CO2	Prepare departmental accounts and apply inter-departmental transfer accounting procedures
CO3	Construct financial statements using Statement of Affairs and Conversion Methods.
CO4	Prepare partnership accounts for admission, retirement and death of partners.
CO5	Apply accounting procedures for dissolution, insolvency and gradual realization of partnership firms.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**CO–PO Mapping Table**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	3	2	1	1	3	1	2	1	1	2	1	1	26	2
CO2	3	2	3	3	3	1	1	3	1	2	1	1	2	1	1	28	2
CO3	3	2	3	3	3	2	1	3	1	2	1	1	2	1	1	29	2
CO4	3	2	3	3	3	2	1	3	2	2	1	1	2	1	1	30	2
CO5	3	2	3	3	3	2	1	3	2	2	1	1	2	1	1	30	2

CO–PSO Mapping

CO/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	3	2	2	2	1	10	2
CO2	3	2	2	3	1	11	2
CO3	2	2	3	2	1	10	2
CO4	2	2	3	3	1	11	2
CO5	2	3	3	3	2	13	2

3 – Strong, 2- Medium, 1- Low

SEMESTER-II

CORE IV - MODERN MARKETING

LEARNING OBJECTIVES:

- LO1 To provide fundamental knowledge of marketing concepts and functions.
- LO2 To familiarize students with marketing environment and consumer behaviour.
- LO3 To enable students to understand marketing mix strategies and promotional techniques.
- LO4 To expose students to recent developments in digital marketing and social media marketing.
- LO5 To impart knowledge on services marketing and emerging trends in the service sector.

UNIT I

Introduction to Marketing: Meaning and Definition, Goals, Concepts of Marketing, Approaches to Marketing, Functions of Marketing, Recent trends in Marketing – Green Marketing, Relationship Marketing, Customer Relationship Management (CRM), Retail Marketing and Social Marketing.

UNIT II

Marketing Environment: Meaning and Types of Environments -Demographic, Economic, Natural, Political, Legal and Socio-Cultural Environments. Market Segmentation –Meaning and Definition, Basis of Market Segmentation, Consumer Behaviour –Factors influencing Consumer Behaviour - Buying Motives

UNIT III

Marketing Mix: Meaning and Elements, Product, Product Mix, Product Line, Product Life Cycle, Product Planning, New Product Development, Branding, Packaging, Pricing –Factors Influencing Pricing - Methods of Pricing – Meaning, Types and Pricing Policy; Physical Distribution –Meaning –Factors affecting Channels of distribution -Types of Marketing Channels, Promotion –Meaning and Significance of Promotion -Personal Selling and Advertising

UNIT IV

Digital Marketing: Introduction, Features, Process of Digital Marketing, advantages and disadvantages, E-Marketing, Mobile Marketing, Social Media Marketing, Market Disruption caused by Digital Marketing, Challenges and Suitability of Digital Marketing in India.

UNIT V

Services Marketing: Meaning of Services, Characteristics of Services, 7Ps of Services Marketing, Classification of Services, Marketing of Services, Difference between Products and Services Marketing, Challenges of Services Marketing, Marketing Mix in Service Industry, Growth of Services Sector in India-Role of AI in services marketing.

TEXT BOOKS

1. Sultan Chand & Sons - C.B. Gupta & Rajan Nair, *Marketing Management*
2. Macmillan Education India – Ramaswamy & Namakumari, *Marketing Management: Indian Context Global Perspective*

REFERENCE BOOKS

1. Wiley India – Vijay Prakash Anand, *Marketing Management: An Indian Perspective*
2. Pearson India – Philip Kotler & Keller, *Marketing Management (South Asian Perspective)*
3. Viva Books – S. Shajahan, *Strategic Marketing*
4. Taxmann Publications – Tapan K. Panda, *Marketing Management*
5. McGraw Hill India – Dr. S.A. Sherlekar, *Marketing Management*

COURSE OUTCOMES :

CO1	Explain the concepts, functions, and modern trends in marketing.
CO2	Analyze marketing environment and consumer buying behaviour.
CO3	Apply marketing mix strategies in business decision-making.
CO4	Understand the concepts and applications of digital marketing.
CO5	Evaluate the importance and challenges of services marketing in modern business.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	1	2	1	1	2	1	1	1	1	2	1	2	23	2
CO2	3	2	3	2	3	2	1	3	2	1	1	1	2	1	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	2	38	3
CO4	2	2	2	2	2	1	1	2	1	3	2	1	2	1	2	28	2
CO5	2	2	2	2	2	2	2	2	2	1	1	2	3	1	2	30	2

CO-PSO Mapping Table

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	2	8	2
CO2	2	2	2	2	2	10	2
CO3	3	2	2	3	2	12	2
CO4	2	2	1	3	2	10	2
CO5	2	2	2	2	3	11	2

3 –Strong, 2- Medium, 1- Low

SEMESTER-II
ALLIED II – PRACTICAL – OFFICE AUTOMATION

Learning Objectives

- LO1 To familiarize students with the features and applications of office automation software.
- LO2 To develop skills in creating and formatting professional business documents using MS Word.
- LO3 To enable students to perform calculations, data analysis, and report generation using MS Excel.
- LO4 To develop presentation and communication skills using MS PowerPoint.
- LO5 To enhance digital literacy and workplace productivity through office automation tools.

UNIT I – MS Word Basics

1. Create a business letter using font formatting, paragraph alignment, line spacing, page borders, headers, and footers.
2. Prepare a project certificate using WordArt, text effects, page borders, and date and time insertion.
3. Prepare a project abstract using bullets, numbering, tables, spell check, and page numbering.

UNIT II – Advanced MS Word

4. Create a newsletter using newspaper columns, images, text boxes, and WordArt.
5. Prepare a report with a table of contents using styles, table of contents, hyperlinks, and page numbering.
6. Prepare personalized letters using Mail Merge by creating a main document, data source, merge fields, and merged documents.

UNIT III – MS Excel Basics

7. Prepare a student mark sheet using the functions SUM(), AVERAGE(), MAX(), and MIN().
8. Prepare an employee payroll statement using the functions SUM() and IF().
9. Prepare a monthly sales statement using the functions SUM() and AVERAGE(), along with cell formatting and charts.

UNIT IV – Advanced MS Excel

10. Prepare an inventory register using sorting, filtering, and cell formatting.
11. Prepare a result analysis statement using the functions COUNT(), COUNTIF(), and IF().
12. Create charts for business data using bar charts, pie charts, and line charts.

UNIT V – MS PowerPoint

13. Create a presentation on a business organization using slide layouts, themes, text formatting, and images.
14. Prepare a presentation containing tables and charts using tables, charts, and slide transitions.
15. Create a presentation on a commerce-related topic using animations, slide transitions, hyperlinks, and presentation views.

Text Books

1. Microsoft Office 365: Complete Reference – Sanjay Saxena, Vikas Publishing House, Latest Edition.
2. Computer Fundamentals and Office Automation – Ramesh Bangia, Khanna Book Publishing, Latest Edition.
3. Microsoft Office Step by Step – Joan Lambert & Curtis Frye, Microsoft Press, Latest Edition.

Reference Books

1. MS Office for Everyone – Sanjay Saxena, Vikas Publishing House, Latest Edition.
2. Computer Fundamentals – P.K. Sinha & Priti Sinha, BPB Publications, Latest Edition.
3. Introduction to Computers – Alexis Leon & Mathews Leon, Leon Tech World, Latest Edition.
4. Fundamentals of Information Technology – Alexis Leon, Vikas Publishing House, Latest Edition.

Web Resources

1. <https://support.microsoft.com>
2. <https://learn.microsoft.com>
3. <https://edu.gcfglobal.org>
4. <https://www.tutorialspoint.com>
5. <https://www.w3schools.com>

Course Outcomes

CO1	Create and format professional business documents using MS Word.
CO2	Apply advanced word processing features for preparing reports, newsletters, and mail . merge documents.
CO3	Perform calculations, data management, and analysis using MS Excel functions and tools.
CO4	Develop effective business presentations using MS PowerPoint features.
CO5	Utilize office automation tools to improve business communication, reporting, and decision-making.

Mapping with Programme Outcomes (Pos) and Programme Specific Outcomes (PSOs)

CO-PO MAPPING TABLE

COs / Pos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	3	2	1	1	1	1	2	1	3	1	1	1	1	2	24	2
CO2	3	3	2	2	2	1	1	2	1	3	2	1	1	1	2	27	2
CO3	3	2	3	3	3	1	1	3	1	3	2	1	1	1	2	30	2
CO4	3	3	2	2	2	1	1	2	1	3	2	1	1	1	2	27	2
CO5	3	3	3	3	3	2	1	3	1	3	2	1	2	1	3	34	2

CO-PSO MAPPING TABLE

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	1	3	1	9	2
CO3	2	2	1	3	2	10	2
CO4	2	2	1	3	2	10	2
CO5	3	3	2	3	2	13	3

3 – Strong, 2- Medium, 1- Low

SEMESTER II

NME:II- ADVERTISING

LEARNING OBJECTIVES:

- LO1 Understand the role and significance of advertising in modern business and society
- LO2 Identify different types of advertising media and select suitable media for campaigns
- LO3 Analyze the structure and functions of advertising agencies Develop basic skills in creating advertising copy and planning campaigns
- LO4 Evaluate advertising effectiveness and budgeting techniques
- LO5 Examine ethical, legal, and social issues in advertising

UNIT I

Introduction to Advertising: Definition, nature, scope, importance of advertising - Functions and types of advertising - Advertising vs Publicity vs Sales Promotion vs PR - Economic, social, and ethical aspects of advertising

UNIT II

Advertising Media: Print media: newspapers, magazines - advantages, limitations - Broadcast media: TV, radio - Outdoor media: hoardings, transit, digital OOH - Online/digital advertising: social media, SEO, PPC, influencer marketing - Media planning, selection, scheduling

UNIT III

Advertising Agency & Campaign: Advertising agency: structure, functions, types - Client-agency relationship, agency compensation - Advertising campaign planning process - Creative strategy: message, appeal, layout, copywriting - AIDA model, DAGMAR approach

UNIT IV

Advertising Budget & Effectiveness: Methods of advertising budget: percentage of sales, competitive parity, objective-task - Measuring advertising effectiveness: pre-testing, post-testing - Copy testing methods, audience measurement - Legal and regulatory framework: ASCI, TRAI, Consumer Protection Act

UNIT V

Current Trends in Advertising: Social media advertising, viral marketing - Celebrity endorsement, surrogate advertising - Ethics in advertising, deceptive ads - Advertising in rural markets, green advertising

TEXTBOOKS

1. Advertising Principles and Practice by Ruchi Gupta-S.Chand Publishing

REFERENCE BOOKS

1. Rathor, B.S.-Advertising management-Himalaya Publishing House
2. Myers-Advertising management-PHI Norms-Advertising-PHI
3. Sontakki. C.N, Advertising, Kalyani Publishers, Ludhiana
4. Brand Positioning-Strategies for competitive Advantage by SubrotoSengupta-Tata McGraw Hill Publication

WEB RESOURCES

1. https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf
2. <https://uascku.ac.in/wp-content/uploads/2020/04/Advertising->
3. <http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf>

COURSE OUTCOMES

CO1	Explain fundamental concepts, functions, and types of advertising
CO2	Compare various advertising media and design a basic media plan
CO3	Demonstrate the process of campaign planning and creative strategy development
CO4	Apply budgeting methods and techniques to measure ad effectiveness
CO5	Critically assess ethical issues and regulations governing advertising in India

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOME

CO-PO Mapping Table

COs/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	1	1	2	1	1	24	2
CO2	3	2	3	2	2	1	1	2	1	3	1	1	2	1	1	26	2
CO3	3	3	3	3	2	1	2	2	1	2	1	1	2	2	1	29	2
CO4	3	2	3	3	3	2	1	3	1	2	1	1	2	1	1	29	2
CO5	3	3	2	2	2	1	1	2	2	3	2	2	3	2	2	32	2

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	3	2	2	2	1	10	2
CO2	3	2	2	2	1	10	2
CO3	2	3	2	3	1	11	2
CO4	2	2	3	2	1	10	2
CO5	3	2	2	3	2	12	2

3 – Strong, 2- Medium, 1- Low

SEMESTER III
CORE: V--CORPORATE ACCOUNTING- I

LEARNING OBJECTIVES:

- LO1 Understand company formation procedures and accounting treatment of equity share issues.
- LO2 Understand redemption of preference shares and underwriting of shares.
- LO3 Understand issue and redemption of debentures and related accounting treatments.
- LO4 Learn apportionment of profits and valuation methods for goodwill and shares.
- LO5 Understand preparation of company final accounts as per statutory requirements.

UNIT – I

Company Formation And Equity Shares Company – meaning, definition -types, formation of a company – Meaning of share- its types Equity shares: Meaning – Definition - features – issue at par, at premium and at discount – Under subscription, over subscription – calls in arrear, calls in advance – forfeiture and re- issue.

UNIT – II

Preference shares : Issue of preference shares – kinds – provisions relating to redemption of preference shares - capital profits and revenue profits. Redemption: Meaning - Redemption out of revenue reserves and fresh issue of shares.

Underwriting of shares: Meaning of underwriting – underwriting commission, advantages of underwriting – types - Marked and unmarked applications - Firm underwriting – calculation of underwriters' liability – Complete underwriting and partial underwriting. (Simple problems only)

UNIT – III

Debentures: Meaning – definition – classification – issue of debentures - difference between shares and debentures – factors to be considered in relation to redemption of debentures – various methods of redemption - writing off discount on redemption of debentures.

UNIT – IV

Profits prior to incorporation: Apportionment of expenses – pre incorporation and post incorporation.

Valuation of goodwill and shares: Meaning and need for valuation – Valuation of goodwill – average profit method, Super profit method , Capitalization method . Valuation of shares - methods of valuation of shares – net assets method, yield method – fair value method.

UNIT – V

Final accounts of companies – Preparation of company final accounts – Statement of Profit and Loss – Balance sheet – Managerial remuneration – Adjustments relating to depreciation, taxation and dividends – Schedule III requirements under Companies Act.

Note: Distribution of Marks: 80% Problems & 20% Theory

Textbooks

1. S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2. R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3. Broman, Corporate Accounting, Taxmann, New Delhi.
4. Shukla, Grewal and Gupta- Advanced Accounts VolII,S.Chand, New Delhi.
5. M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Reference Books

1. T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2. D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3. Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4. Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5. PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai

Web Resources

1. <https://www.tickertape.in/blog/issue-of-shares/>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>
3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>

COURSE OUTCOMES:

CO1	Explain company formation and account for issue, forfeiture and reissue of equity shares.
CO2	Apply accounting procedures relating to preference shares and calculate underwriting liability
CO3	Prepare accounts for issue, redemption and discount write-off of debentures.
CO4	Compute pre/post incorporation profits and value goodwill and shares using standard methods
CO5	Prepare company final accounts including adjustments and Schedule III compliance

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong, 2- Medium, 1- Low

SEMESTER-III
ALLIED : III- BUSINESS STATISTICAL METHODS

LEARNING OBJECTIVES:

- LO1 To familiarise with the measures of central tendency
- LO2 To understanding Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient
- LO3 To conceptualise with correlation co-efficient
- LO4 To Clear understanding of Index Numbers
- LO5 To gain knowledge on time series analysis

UNIT I

Introduction: Collection and Tabulation of Statistical data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean

UNIT II

Measures of Dispersion: Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient. Measure of Skewness – Karl Pearson and Bowley's Co-efficient of skewness.

UNIT III

Correlation: Types of Correlation – Measures of Correlation - Karl Pearson's Co-efficient of Correlation – Spearman Rank Correlation Co-efficient. Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation Co-efficient

UNIT IV

Index Number: Definition of Index Numbers, Uses – Problems in the construction of index numbers, Simple and Weighted index numbers. Chain and Fixed base index – Cost of living index numbers

UNIT V

Analysis of Time Series: Definition – Components of Time Series, Uses, Measures of Secular Trend, Measure of Seasonal Variation. Method of simple average only.

Note: Distribution of Marks: 80% Problems & 20% Theory

Textbooks

1. Business Statistics - P.A. Navaneethan, Jai Publishers, Trichy-21.
2. Business Statistics - Wilson, M. Himalaya Publishing House Pvt. Ltd., Mumbai

Reference Books

1. Statistical Methods - S.P.Guptha, Sultan Chand & Sons, New Delhi.

2. Business Statistics - S. P. Rajagopalan & Sattanathan, Vijay Nicole Imprints Pvt. Ltd, Chennai
3. Statistics - D.C.Sanchati and V. K. Kapoor, Sultan Chand & Sons, New Delhi.

Web Resources

1. <https://www.britannica.com/biography/Henry-Briggs>
2. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
3. <https://www.expressanalytics.com/blog/time-series-analysis/>

COURSE OUTCOMES:

CO1	Determine the various measures of central tendency
CO2	Calculate the Standard Deviation and their Co efficient.
CO3	Calculate the correlation and regression co efficient
CO4	Calculate the index numbers, Simple and Weighted index numbers
CO5	Assess problems on time series analysis

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOME

CO-PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	2	1	3	1	2	2	1	2	1	2	28	2
CO2	3	3	3	3	3	3	1	3	1	2	2	1	2	1	2	33	2
CO3	3	3	3	3	3	3	2	3	2	2	2	1	2	2	3	37	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	2	3	36	2
CO5	2	2	2	2	2	2	2	2	2	2	2	1	3	2	3	31	2

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	3	2	13	3
CO5	3	2	2	3	2	12	2

3 – Strong, 2- Medium, 1- Low

SEMESTER- III
ELECTIVE I (A) – PRACTICAL - PYTHON PROGRAMMING

LEARNING OBJECTIVES

- LO1 To introduce the fundamentals of Python programming language.
- LO2 To develop logical and analytical thinking through programming exercises.
- LO3 To familiarize students with decision-making, looping, functions and data structures in Python.
- LO4 To enable students to develop simple business-oriented applications using Python.
- LO5 To provide hands-on experience in file handling and graphical programming.

UNIT I – Fundamentals

1. Write a Python program to perform basic arithmetic operations.
2. Write a Python program to convert temperature from Fahrenheit to Celsius and vice versa based on the user's choice.
3. Write a Python program to calculate the area of a rectangle, square, circle and triangle using user inputs.

UNIT II – Decision Making and Looping

4. Write a Python program to calculate total marks, percentage and grade of a student.
5. Write a Python program to find the largest of three numbers using conditional statements.
6. Write a Python program to generate the following pattern using nested loops:

```
*
**
***
****
*****
****
***
**
*
```

7. Write a Python program to display all prime numbers up to a given limit.

UNIT III – Functions and Recursion

8. Write a Python program to find the factorial of a number using a recursive function.
9. Write a Python program to generate Fibonacci series using functions.
10. Write a Python program to find the sum of digits of a given number using functions.

UNIT IV – Lists, Tuples and Strings

11. Write a Python program to count the number of even and odd numbers in a list of N elements.
12. Write a Python program to perform basic operations on lists and tuples.
13. Write a Python class to reverse a string word by word.

UNIT V – File Handling and Graphics

14. Read the contents of a file and copy only the odd-numbered lines into a new file.
15. Create a Turtle Graphics window with a specified size and draw simple geometric shapes.

Text Books

1. Programming in Python – Reema Thareja, Oxford University Press.
2. Python Programming Using Problem Solving Approach – E. Balagurusamy, McGraw Hill Education
3. Introduction to Python Programming – Gowrishankar S. & Veena A., CRC Press.
4. Think Python: How to Think Like a Computer Scientist – Allen B. Downey, O'Reilly Media.

Reference Books

1. Core Python Programming – R. Nageswara Rao, Dreamtech Press.
2. Python Programming: A Modular Approach – Sheetal Taneja & Naveen Kumar, Pearson Education.
3. Python Programming for Beginners – B. M. Harwani, BPB Publications.

Course Outcomes

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

CO1	Understand the basic concepts, syntax and programming constructs of Python.
CO2	Develop Python programs using decision-making and looping statements.
CO3	Apply functions, recursion and data structures to solve computational problems.
CO4	Create Python programs using classes and file handling techniques.
CO5	Design simple business and graphical applications using Python programming.

Mapping with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

CO-PO MAPPING TABLE

COs/ Pos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	1	2	1	2	1	1	2	1	3	1	1	1	1	2	23	2
CO2	3	2	3	3	2	1	1	3	1	3	2	1	1	1	2	29	2
CO3	3	2	3	3	3	2	1	3	1	3	2	1	1	1	2	31	2
CO4	3	2	3	3	3	2	1	3	1	3	2	1	1	1	2	31	2
CO5	3	2	3	3	3	2	1	3	1	3	3	1	2	1	3	34	2

CO-PSO MAPPING TABLE

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	1	3	1	9	2
CO3	2	3	1	3	2	11	2
CO4	2	3	2	3	2	12	2
CO5	3	3	2	3	2	13	3

3 – Strong, 2- Medium, 1- Low

SECOND YEAR - SEMESTER III
ELECTIVE I (B) – PRACTICAL – DATABASE MANAGEMENT SYSTEM

LEARNING OBJECTIVES

- LO1 To familiarize students with database concepts and database management tools.
- LO2 To develop skills in designing and creating business databases using MS Access.
- LO3 To enable students to perform data entry, retrieval, sorting, filtering, and query operations.
- LO4 To develop competency in designing forms and reports for business applications.
- LO5 To provide practical exposure to database applications in commerce and business environments.

UNIT I – Database Creation and Table Design

1. Create a Student Database with fields such as Register Number, Name, Course, Year, Date of Birth, Mobile Number, and Address.
2. Create an Employee Database with fields such as Employee ID, Name, Department, Designation, Date of Joining, Salary, and Phone Number.
3. Create a Customer Database with fields such as Customer ID, Customer Name, Address, City, Contact Number, and Email ID.

UNIT II – Data Entry and Table Management

4. Perform data entry, editing, updating, and deletion of records in the Student Database.
5. Sort and filter records in the Customer Database based on Customer Name and City.
6. Create a Product Database and perform sorting and filtering operations based on Product Name and Price.

UNIT III – Query Design and Data Retrieval

7. Create simple queries to display selected fields from the Student Database.
8. Create parameter queries to retrieve records based on user-specified criteria.
9. Create queries to display employees belonging to a particular department and salary range.
10. Create calculated queries to compute total salary and annual salary details.

UNIT IV – Form Design

11. Create a Student Information Form for data entry and record navigation.
12. Create an Employee Information Form with appropriate labels, controls, and formatting.
13. Create a Customer Registration Form for maintaining customer records.

UNIT V – Report Generation

14. Generate a Student Report showing student details in a structured format.
15. Generate an Employee Payroll Report displaying department-wise employee details and salary information.

Text Books

1. Database Management Systems – Alexis Leon & Mathews Leon, Vijay Nicole Imprints Pvt. Ltd.
2. Database Systems Using MS Access – Sanjay Saxena, Vikas Publishing House.
3. Mastering Microsoft Access – Alan Simpson, BPB Publications.
4. Database Management Systems – R. Panneerselvam, PHI Learning Pvt. Ltd.

Reference Books

1. Database Management Systems – C.J. Date, Pearson Education.
2. Fundamentals of Database Systems – Ramez Elmasri & Shamkant B. Navathe, Pearson Education.
3. Database Management System – Raghu Ramakrishnan, McGraw Hill Education.

Web Resources

1. <https://support.microsoft.com/access>
2. <https://learn.microsoft.com/en-us/office/client-developer/access/>
3. https://www.tutorialspoint.com/ms_access
4. <https://www.gcfglobal.org/access>
5. <https://www.w3schools.com/sql>

Course Outcomes

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

CO1	Create and manage databases using appropriate tables and data types.
CO2	Perform data manipulation operations such as insertion, updating, sorting, and filtering.
CO3	Design and execute queries for information retrieval and analysis.
CO4	Develop forms and reports for business and commercial applications.
CO5	Apply database management techniques to solve real-world business problems.

Mapping with Programme Outcomes (Pos) and Programme Specific Outcomes (PSOs)

CO-PO Mapping Table

COs/ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	1	2	1	2	1	1	2	1	3	1	1	1	1	2	23	2
CO2	3	2	2	2	2	1	1	2	1	3	2	1	1	1	2	26	2
CO3	3	2	3	3	3	1	1	3	1	3	2	1	1	1	2	30	2
CO4	3	2	2	2	2	1	1	2	1	3	2	1	1	1	2	26	2
CO5	3	2	3	3	3	2	1	3	1	3	2	1	2	1	3	33	2

CO-PSO Mapping Table

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	1	3	1	9	2
CO3	2	2	1	3	2	10	2
CO4	2	2	1	3	2	10	2
CO5	3	3	2	3	2	13	3

3 – Strong, 2- Medium, 1- Low

SEMESTER-III
SEC :I --ARTIFICIAL INTELLIGENCE FOR BUSINESS

LEARNING OBJECTIVES:

- LO1 To introduce the basic concepts and applications of Artificial Intelligence in business.
- LO2 To familiarize students with AI technologies used in modern organizations.
- LO3 To provide knowledge on the role of AI in marketing, finance, banking and customer service.
- LO4 To develop awareness about digital transformation and intelligent business systems.
- LO5 To understand ethical and social issues relating to Artificial Intelligence.

Unit – I

Introduction to Artificial Intelligence Meaning and Definition of Artificial Intelligence – Characteristics of AI – History and Evolution of AI – Types of AI – AI vs Human Intelligence – Advantages and Limitations of AI – Applications of AI in Business – Introduction to Machine Learning, Deep Learning and Robotics.

Unit – II

AI Technologies and Business Applications AI Tools and Technologies – Expert Systems – Chatbots – Virtual Assistants – Natural Language Processing (NLP) – AI in E-Commerce – AI in Retail Business – AI in Supply Chain Management – AI in Human Resource Management.

Unit – III

AI in Finance and Marketing AI in Banking and Financial Services – AI in Accounting – Fraud Detection Systems – Credit Scoring – AI in Stock Market Prediction – AI in Marketing – Personalized Marketing – Recommendation Systems – Social Media Analytics – Customer Relationship Management using AI.

Unit – IV

Digital Transformation and Business Intelligence Meaning of Business Intelligence – AI and Business Decision Making – Data Analytics and AI – Automation in Business – Intelligent Information Systems – AI and Productivity Improvement – AI in Startups and Entrepreneurship – Future of AI in Business

Unit – V

Ethical and Social Issues in AI Ethics in Artificial Intelligence – Data Privacy and Security – Bias and Fairness in AI – Impact of AI on Employment – Challenges in AI Adoption – Responsible Use of AI – Government Initiatives on AI in India – Future Trends in Artificial Intelligence

Text Books

1. McGraw Hill India – S. Kaushik, Artificial Intelligence
2. Sultan Chand & Sons – Dr. E. Rich, Artificial Intelligence (Indian Reprint Edition)

Reference Books

1. Pearson India – Stuart Russell & Peter Norvig, Artificial Intelligence: A Modern Approach
2. Wiley India – Rajendra Akerkar, Artificial Intelligence for Business
3. PHI Learning – N.P. Padhy, Artificial Intelligence and Intelligent Systems
4. Taxmann Publications – Artificial Intelligence and Data Analytics
5. Oxford University Press India – Vinod Chandra S.S. & Anand Hareendran, Artificial Intelligence

COURSES OUTCOMES:

CO1	Explain the concepts, characteristics & applications of Artificial Intelligence in business.
CO2	Identify various AI technologies and their business applications.
CO3	Analyze the role of AI in finance, marketing and customer relationship management.
CO4	Understand the significance of AI in business intelligence and digital transformation.
CO5	Evaluate ethical, social and economic issues relating to Artificial Intelligence.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**CO-PO Mapping Table**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	3	2	1	2	1	2	30	2
CO2	3	2	3	3	3	2	1	3	1	3	2	1	2	1	2	35	2
CO3	3	2	3	3	3	2	1	3	1	3	2	1	2	1	2	35	2
CO4	3	2	3	3	3	2	1	3	2	3	2	1	2	2	2	37	2
CO5	2	2	3	2	3	2	1	2	3	2	2	2	3	1	2	34	2

CO-PSO Mapping Table

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	2	1	2	2	9	2
CO2	2	3	2	3	2	12	2
CO3	2	3	2	3	2	12	2
CO4	2	3	2	3	2	12	2
CO5	2	2	2	3	3	12	2

3 – Strong, 2- Medium, 1- Low

SEMESTER – IV
CORE :VI-- CORPORATE ACCOUNTING – II

LEARNING OUTCOMES:

- LO1 To study the different methods of Amalgamation, Absorption and external Reconstruction
- LO2 To Acquire knowledge of Final statements of banking companies
- LO3 To understand the accounting treatment of Insurance company accounts
- LO4 To Develop the ability to preparation of consolidated Balance sheet
- LO5 To Gain an insight into procedures for winding up of a company

UNIT I

Amalgamation, Absorption and external Reconstruction Amalgamation as per AS-14, absorption and external reconstruction, Types of amalgamation, Methods of accounting for amalgamation. Computation of purchase consideration.

UNIT II

Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.

UNIT III

Insurance Company Accounts Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.

UNIT IV

Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).

UNIT V

Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration -Liquidator's Final Statement of Accounts.

Note: Distribution of Marks: 80% Problems & 20% Theory

TEXTBOOKS

1. S.P. Jain and K.L Narang.Advanced Accountancy, Kalyani Publishers, New Delhi.
2. Dr.K.S.Raman and Dr. M.A Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3. R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.

4. M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5. T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai

REFERENCE BOOKS

1. B.Raman, Corporate Accounting, Taxmann, New Delhi
2. M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3. Prof. Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh
4. Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5. PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.

WEB RESOURCES

1. <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
2. <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
3. <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

COURSE OUTCOMES:

CO1	To Understand the accounting treatment of amalgamation, Absorption and external reconstruction
CO2	To develop the ability to Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO3	To prepare and present final accounts of Insurance companies in the prescribed format
CO4	To Construct the consolidated financial statements of a holding companies
CO5	To analyze and Prepare the liquidator's final statement of account

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong, 2- Medium, 1- Low

SEMESTER-IV
CORE:VII-COMMERCIAL LAW

LEARNING OBJECTIVES:

- LO1 To know the nature and objectives of Mercantile law & essentials of valid contract
- LO2 To gain knowledge on performance contract
- LO3 To be acquainted with the rules of Indemnity and Guarantee
- LO4 To make aware of the essentials of Bailment and pledge
- LO5 To understand the provisions relating to sale of goods

UNIT – I

Commercial Law: Introduction – Meaning – Objectives – Sources – origin - (custom-law of England –Equity precedents nature of law.) Indian Contract Act,1872 – Contract-Definition – Obligation – Nature and Kinds of Contract – Elements of a Valid Contract – Formation of Contract.

UNIT – II

Agreement: Contingent Contract, Quasi Contract – Types of contingent contract – Performance of a Contract – Discharge of a Contract – by performance mutual consent, by impossibility, by contract, by breach-Remedies for breach of Contract.

UNIT – III

Contract of Indemnity: Introduction – Rights of indemnity holder and indemnifier – Guarantee – Definition, features, types, Revocation – Bailment – pledge. Hypothecation – charge mortgage – Meaning and definitions.

UNIT – IV

Agency: Creation of Agency – Kinds of Agent – Rights and Duties of Principal and Agent – Relation of Principal and third parties – Termination of Agency.

UNIT – V

Sale of goods Act 1930: Definition of Sale and Agreement to sell – Condition and Warranties – Transferor property – Transfer of title – performance – Remedies for breach – Unpaid Seller – Rights of unpaid seller – Auction sale – Rules relating to delivery of goods.

TEXT BOOKS:

1. Business Law - K.R.Buichandani-Himalaya Publishing House, Mumbai.
2. Business Law- Tulsian JP.C, Pearson Publications. New Delhi.
3. Business Law- Kapoor, N.D., Sultan Chand & Sons. New Delhi.
4. Business Laws -M.V. Dhandapani, , Sultan Chand and Sons, New Delhi.
5. Business Law -M C Kuchhal& Vivek Kuchhal, S Chand Publishing, New Delhi

REFERENCE BOOKS:

1. Commercial Law – M.C.Shukla, - S.Chand & Sons.,New Delhi.
2. Business Laws- R.S.N. Pillai and Bagavathy- S. Chand&Co., New Delhi.
3. Mercantile Law - M.C.Kuchhal-Vikas Publications, New Delhi.
4. Business Law – J.Jayasankar, Margham Publications, Chennai.
5. M.R. Sreenivasan , Business Laws, Margham Publications, Chennai

Web Resources

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

COURSE OUTCOMES:

CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**CO-PO Mapping Table**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	1	2	1	1	2	1	1	2	1	2	1	2	24	1.6
CO2	3	3	3	2	3	2	1	2	1	1	2	1	2	1	2	29	1.93
CO3	2	2	3	3	3	2	2	2	1	1	2	1	2	2	2	30	2.0
CO4	2	2	2	2	2	1	2	2	2	1	1	2	3	2	2	28	1.87
CO5	3	2	2	2	2	2	1	2	1	2	2	1	3	2	3	30	2.0

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1.4
CO2	2	2	2	3	1	10	2.0
CO3	2	3	3	2	1	11	2.2
CO4	2	2	2	3	2	11	2.2
CO5	3	2	2	3	2	12	2.4

3 – Strong, 2- Medium, 1- Low

SEMESTER-IV
ALLIED: II--OPERATIONS RESEARCH

LEARNING OBJECTIVES:

- LO1: Understand the concepts, models and techniques of Operations Research.
- LO2: Apply quantitative methods to solve business and operational problems.
- LO3: Analyze decision-making situations using optimization techniques.
- LO4: Evaluate alternative solutions using mathematical and statistical models.
- LO5: Demonstrate analytical and problem-solving skills in business applications.

UNIT – I

Matrix – Definition – operations on matrix – determinant of matrix. Inverse of Matrix (Adjoint only) – Application solving linear equations – Matrix Inverse method; Cramer's method.

UNIT – II

Sequence and series – Arithmetic Progression and Geometric Progression (Simple Problem only). Interpolation: Binomial Expansion Method: Newton's forward and Backward method, Lagrange's Method.

UNIT – III

Transportation problem- Basic definitions, formulation of transportation problem as LPP, finding an initial basic feasible solution- North-west corner rule, row minima method, column minima method, least cost entry method-Vogel's approximation method to find the optimal solution.

UNIT – IV

Assignment problem-Hungarian method- Minimization and Maximization case, unbalanced assignment problem. Sequencing Problem-Processing n jobs on 2 machines.

UNIT – V

Linear Programming problem -Concept and scope of OR, general mathematical model of LPP, steps of L.P model formulation, Graphical method of the solution of LPP-simple problems.

Note: Distribution of Marks: 80% Problems & 20% Theory

TEXT BOOKS

1. Sharma, J.K. – *Operations Research: Theory and Applications*, Macmillan Publishers India, 7th Edition, 2022
2. Taha, Hamdy A. – *Operations Research: An Introduction*, Pearson Education, 10th Global Edition, 2022
3. Gupta, P.K. & Hira, D.S. – *Operations Research*, S. Chand & Company Ltd., Revised Edition 2023

- Vohra, N.D. – *Quantitative Techniques in Management*, McGraw Hill Education, 5th Edition

REFERENCE BOOKS

- Hillier, Frederick S. & Lieberman, Gerald J. – *Introduction to Operations Research*, McGraw Hill, 11th Edition, 2021
- Kanti Swarup, Gupta, P.K. & Man Mohan – *Operations Research*, Sultan Chand & Sons, 19th Edition
- Winston, Wayne L. – *Operations Research: Applications and Algorithms*, Cengage Learning, 4th Edition
- Ravindran, A., Phillips, D.T. & Solberg, J.J. – *Operations Research: Principles and Practice*, Wiley India, 2nd Edition
- Kapoor, V.K. – *Operations Research: Problems & Solutions*, Sultan Chand & Sons

WEBSITE LINKS / E-RESOURCES

- NPTTEL – Operations Research by Prof. G. Srinivasan, IIT Madras
<https://nptel.ac.in/courses/110106062>
- Swayam – Quantitative Techniques for Management
[https://swayam.gov.in/MIT Open Course Ware – Introduction to Operations Research](https://swayam.gov.in/MIT%20Open%20Course%20Ware%20%E2%80%93%20Introduction%20to%20Operations%20Research)
<https://ocw.mit.edu/courses/15-053-optimization-methods-in-management-science-spring-2013/>

COURSE OUTCOMES :

CO1	Understand the concepts, models and techniques of Operations Research.
CO2	Apply quantitative methods to solve business and operational problems.
CO3	Analyze Transportation problem
CO4	Analyze Assignment problem
CO5	Analyze Linear Programming

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOME

CO-PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	3	2	3	2	1	3	1	2	2	1	2	1	2	30	2
CO2	3	3	3	3	3	3	1	3	1	2	2	1	2	1	2	33	2
CO3	3	3	3	3	3	3	2	3	2	2	2	1	2	2	3	37	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	2	3	36	2
CO5	2	2	2	3	2	2	2	2	2	2	2	1	3	2	3	32	2

CO-PSO Mapping Table

COS/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	2	3	2	1	10	2
CO2	2	3	3	2	1	11	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	3	2	13	3
CO5	2	2	2	3	2	11	2

3 – Strong, **2- Medium**, 1- Low

SEMESTER-IV
ELECTIVE II (A) – BUSINESS INTELLIGENCE

Learning Objectives

- LO1 To introduce the concepts and components of Business Intelligence
- LO2 To aware the students to attain Business Performance Management
- LO3 To enable the student to mapping the Text mining and Web mining
- LO4 To interpret the concepts of business intelligence implementation
- LO5 To mentor the students to guide the ethics in business intelligence

UNIT I

Introduction to Business Intelligence: Framework for Business Intelligence
Intelligence Creation–Transaction Processing Versus Analytic Processing–Major Tools and Techniques of BI.

UNIT II

Business Performance Management – Strategize–Plan–Monitor–Performance
Measurement–BPM Methodologies–Performance Dashboards and Scorecards.

UNIT III

Text and web mining - text mining concepts and definitions - natural language processing - text mining applications - text mining process - text mining tools - web mining overview - web content mining and web structure mining - web usage mining - web mining success stories.

UNIT IV

Business Intelligence Implementation: Integration and Emerging Trends– Implement BI– BI and Integration implementation –Connecting BI systems to Databases and other enterprise systems.

UNIT V

On-Demand BI–Issues of Legality, Privacy and Ethics–Emerging Topics in BI – the web2.0 revolution – online social networking – Virtual worlds – social networks and BI: collaborative decision making – RFID and new BI application opportunities – reality mining.

Text Books

1. Cohen, Corine., Business intelligence evaluation and impact on performance, London: Hoboken, N.J.: ISTE ; Wiley, 2009.
2. Brijs, Bert. Business analysis for business intelligence, Boca Raton, FL: CRC Press, c2012.
3. Efraim Turban, Business Intelligence, Pearson
4. Ramesh Sharda, Dursun Delen, Business Intelligence, Analytics, and Data Science, Pearson
5. Carlo Vercellis , Business Intelligence, Wiley

Reference Books

1. Esteban Zimányi, Business Intelligence, Springer
2. Carlo Caserio, Sara Trucco, Enterprise Resource Planning and Business Intelligence Systems for Information Quality, Springer
3. Rick Sherman, Business Intelligence Guidebook, Elsevier Science
4. Rajiv Sabherwal, Irma Becerra-Fernandez, Business Intelligence, Wiley
5. Cindi Howson, Successful Business Intelligence, McGraw-Hill Education

Web Resources

1. <https://www.tableau.com/learn/articles/business-intelligence>
2. https://en.wikipedia.org/wiki/Business_intelligence
3. <https://www.ibm.com/topics/business-intelligence>

Course Outcomes

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

CO1	Exploring the concepts and components of Business Intelligence
CO2	Reflecting the ideas of Business Performance Management
CO3	Applying Text mining and Web mining techniques
CO4	Interpretation of business intelligence implementation
CO5	Evaluating the ethics in business intelligence

Mapping with Programme Outcomes (Pos) and Programme Specific Outcomes (PSOs)

COs/ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	1	1	1	1	2	1	3	1	1	1	1	2	23	2
CO2	3	2	3	3	2	1	1	2	1	3	2	1	1	1	2	28	2
CO3	3	2	3	3	3	1	1	3	1	3	2	1	1	1	2	30	2
CO4	3	2	2	3	3	2	1	2	1	3	2	1	1	1	2	29	2
CO5	3	3	3	3	3	2	1	3	1	3	2	1	2	1	3	34	2

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	1	3	1	9	2
CO3	2	3	1	3	2	11	2
CO4	2	2	2	3	2	11	2
CO5	3	3	2	3	2	13	3

3 – Strong, 2- Medium, 1- Low

SEMESTER-IV

ELECTIVE II (B) –BASICS OF MACHINE LEARNING FOR COMMERCE LEARNING OBJECTIVES

LO1 Introduce fundamental concepts of Machine Learning using commerce examples

LO2 Explain how ML differs from traditional Excel formulas & MIS reports

LO3 Demonstrate business applications of ML in finance, marketing, audit operations

LO4 Familiarize students with no-code ML tools like Excel, Power BI, Teachable Machine, Orange

LO5 Develop ability to identify ML opportunities & risks in MSME business contexts

UNIT I

Introduction to Machine Learning in Business - ML Basics: What is ML – Learning from data instead of rules, AI vs ML vs DL, Why for Commerce: Automation, prediction, personalization in business, Types of ML: Supervised, Unsupervised, Reinforcement – explained with shop examples, ML vs Traditional: Tally rule vs ML fraud detection, Excel IF vs ML loan approval.

UNIT II

Data for Machine Learning - Business Data: Sales transactions, customer profiles, bank statements, GST returns, Features & Labels: Input vs Output – Age & salary to predict loan default, Data Quality Issues: Missing bills, wrong entries, bias in historical sales data, Train-Test Concept: Why past data is split – 80% learn, 20% check – no formulas.

UNIT III

Supervised Learning for Prediction - Regression Idea: Predicting numbers – sales next month, house price, EMI default amount, Classification Idea: Predicting categories – approve/reject loan, spam/not spam email,

UNIT IV

Unsupervised Learning For Pattern Finding - Clustering Idea: Grouping without labels – customer segments, product bundles, Market Basket Analysis: “People who buy bread also buy jam” – retail examples, Anomaly Detection: Finding unusual transactions for audit, GST fraud flags

UNIT V

ML Tools, Ethics & Business Use - No-Code Tools: Excel Data Analysis, Power BI AI visuals, Google Teachable Machine, Orange, ML in Tally/ERP: How Tally Prime uses ML for data entry, GST matching, Ethics & Risks: Bias in hiring ML, wrong credit denial, privacy of customer data, DPDP Act & ML: Consent for using customer data to train models.

Text Books

1. Mueller, J.P. & Massaron, L. *Machine Learning for Dummies*, Wiley, 2021 Edition
2. Kelleher, J.D. & Tierney, B. *Data Science*, MIT Press, 2018 – Ch 1-5 only

3. Agrawal, A., Gans, J. & Goldfarb, A. *Prediction Machines*, Harvard Business Review Press, 2018

Reference Books

1. Burkov, A. *The Hundred-Page Machine Learning Book*, Andriy Burkov, 2019 – Conceptual chapters
2. Provost, F. & Fawcett, T. *Data Science for Business*, O'Reilly, 2013
3. Chollet, F. *Deep Learning with Python*, Manning, 2021 – Ch 1 for concepts only
4. ICAI. *Artificial Intelligence & Data Analytics*, ICAI Publication, 2023

Website Links / E-Resources

1. Google – Machine Learning Crash Course: <https://developers.google.com/machine-learning/crash-course>
2. Elements of AI – Free Course by Univ of Helsinki: <https://www.elementsofai.com>
3. Orange Data Mining – No-code ML Tool: <https://orangedatamining.com>
4. Microsoft – AI for Business Leaders: <https://www.microsoft.com/ai/ai-business-school>
5. NPTEL– Introduction to Machine Learning: <https://nptel.ac.in/courses/106/106/106106139/>
6. Teachable Machine by Google: <https://teachablemachine.withgoogle.com>

Course Outcomes

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

CO1	Describe types of Machine Learning with examples from accounting & business
CO2	Explain data requirements & preparation steps for ML in commerce context
CO3	Identify use cases of supervised learning for prediction in finance & marketing
CO4	Apply unsupervised learning concepts to find patterns in customer & sales data
CO5	Use no-code ML tools responsibly & evaluate ethical risks in business ML projects

Mapping with Programme Outcomes (Pos) and Programme Specific Outcomes (PSOs) CO-PO MAPPING TABLE

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	1	1	1	1	2	1	2	1	1	1	1	2	22	1
CO2	3	2	2	2	2	1	1	2	1	3	1	1	1	1	2	25	2
CO3	3	2	3	2	2	1	1	2	1	3	2	1	1	1	2	27	2
CO4	3	3	3	3	2	2	1	3	1	3	2	1	2	1	2	32	2
CO5	3	3	3	3	3	2	1	3	2	3	2	1	3	2	3	37	2

CO-PSO MAPPING TABLE

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	1	3	1	9	2
CO3	2	2	1	3	2	10	2
CO4	2	2	2	3	2	11	2
CO5	3	3	2	3	3	14	3

3 – Strong, 2- Medium, 1- Low

SEMESTER-IV
SEC:II-PRACTICAL - COMPUTERIZED ACCOUNTING USING TALLY

LEARNING OBJECTIVES:

- LO1 To familiarize students with computerized accounting concepts using Tally Prime.
- LO2 To develop practical skills in creation and maintenance of company accounts.
- LO3 To enable students to record accounting transactions using Tally Prime.
- LO4 To provide hands-on training in inventory management and GST accounting.
- LO5 To develop skills in generating accounting reports and financial statements using Tally Prime.

PRACTICAL EXERCISES

1. Introduction to Tally Prime – Features, Screen Components and Company Information Menu.
2. Creation of Company in Tally Prime – Company Alteration and Deletion.
3. Creation of Groups and Ledgers.
4. Creation of Stock Groups, Stock Categories, Units of Measure and Stock Items.
5. Recording of Accounting Vouchers – Contra, Payment, Receipt and Journal Vouchers.
6. Recording Purchase and Sales Transactions.
7. Preparation of GST Enabled Company and GST Ledgers.
8. Recording GST Transactions – Intra-State and Inter-State Transactions.
9. Recording Debit Note and Credit Note Transactions.
10. Bank Reconciliation Statement in Tally Prime.
11. Inventory Management – Stock Summary and Godown Management.
12. Payroll Accounting – Creation of Employee Groups and Salary Details.
13. Generation of Financial Statements – Trial Balance, Profit & Loss Account and Balance Sheet.
14. Preparation of GST Reports – GSTR Summary and Tax Analysis.
15. Backup and Restore of Company Data – Printing and Exporting Reports.

TEXT BOOKS

1. **Nadhani, A.K.** – *Implementing Tally Prime with GST*, BPB Publications.
2. **K.K. Nadhani & K.L. Gupta** – *Computerized Accounting Using Tally Prime*, Sultan Chand & Sons.

REFERENCE BOOKS

1. **Tally Education Pvt. Ltd.** – Official Guide to Tally Prime, Tally Solutions Pvt. Ltd.
2. **Namrata Agrawal** – *Computerized Accounting*, Kalyani Publishers.
3. **Ashok K. Nadhani** – *GST Accounting with Tally Prime*, BPB Publications.
4. **V.K. Goyal** – *Accounting Software Applications*, Vikas Publishing House.

COURSE OUTCOMES :

CO1	Explain the fundamentals and features of computerized accounting using Tally Prime.
CO2	Create and manage company accounts, ledgers and inventory records in Tally Prime.
CO3	Record accounting and GST transactions using appropriate vouchers.
CO4	Generate accounting reports, financial statements and GST reports using Tally Prime.
CO5	Apply computerized accounting skills for business and professional applications.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**CO-PO Mapping Table**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	3	2	1	2	1	2	30	2
CO2	3	2	3	3	3	2	1	3	1	3	2	1	2	1	2	35	2
CO3	3	2	3	3	3	2	1	3	1	3	2	1	2	1	2	35	2
CO4	3	2	3	3	3	2	1	3	2	3	2	1	2	2	2	37	2
CO5	3	2	2	3	3	2	2	3	2	3	2	1	2	2	2	39	3

CO-PSO Mapping Table

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	2	1	2	2	9	2
CO2	2	3	2	3	2	12	2
CO3	2	3	2	3	2	12	2
CO4	2	3	2	3	2	12	2
CO5	2	3	2	3	3	13	3

3 – Strong, 2- Medium, 1- Low

SEMESTER-V
CORE: VIII – COST ACCOUNTING

LEARNING OBJECTIVES:

- LO1 To understand the fundamental concepts of cost accounting.
- LO2 To gain knowledge regarding valuation methods of material.
- LO3 To familiarize with the different methods of calculating labour cost.
- LO4 To analyze the procedures for allocating and apportioning overhead costs.
- LO5 To apply costing principles to determine and account for normal loss, abnormal loss and abnormal gain.

UNIT I

Cost accounting: Meaning – Definition – Objectives – Importance – Scope – Advantages and limitations – Difference between cost accounting and financial accounting – Elements of cost – Preparation of cost sheet – Difference between Cost and Expense

UNIT II

Material Costing: Material Control – Meaning and Objectives – Purchase of Materials – EOQ – Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.

UNIT III

Labour Costing: Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.

UNIT IV

Overheads Costing: Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement –Machine Hour Rate – Computation of Machine Hour Rate.

UNIT V

Process costing: Normal loss – Abnormal loss and abnormal gain (excluding inter process profit and equivalent production) – Joint product and by products and Operating costing.

Note: Distribution of Marks: 80% Problems & 20% Theory

TEXTBOOKS

1. Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, Delhi,
3. Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

REFERENCE BOOKS

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2. Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3. V.K. Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4. Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5. Prasad .N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata

WEB RESOURCES

1. <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html>
2. <https://www.accountingtools.com/articles/what-is-material-costing.html>
3. <https://www.freshbooks.com/hub/accounting/overhead-cost>

COURSE OUTCOMES:

CO1	To Remember and recall the various concepts of cost accounting
CO2	To Analyse the various valuation methods of issue of materials
CO3	To explain the various methods used for labour cost calculation
CO4	To apply the principles of overhead allocation and apportionment of overheads
CO5	To analyse process costing and the effects of normal loss, abnormal loss and abnormal gain

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong, **2- Medium**, 1- Low

SEMESTER V
CORE:IX--MODERN BANKING

LEARNING OUTCOMES:

- LO1 Understand the Structure and functions of banking system
- LO2 Analyze RBI s role in monetary policy and regulation
- LO3 Operate and understand modern banking services.
- LO4 Evaluate digital banking innovations and fintech developments.
- LO5 Understand legal aspects of banking and customer protection.

UNIT I

Introduction to Banking: Meaning, definition and functions of banks- Types of banks (Commercial bank, Cooperative bank, Development banks—Structure of Indian banking system—Role of banks in economic development—Recent trends in banking in India.

UNIT II

Central Banking and RBI Functions: Meaning and function s of Central bank—Reserve bank of india (RBI) Structure and role—Monetary policy and credit control measures—Repo rate, reverse repo rate, CRR, SLR—Regulation and supervision of banks

UNIT III

Banking Operations and Services: Types of bank account (Savings, Current Fixed deposit)-Procedure for opening and closing accounts-Negotiable instrument (Cheque, bill of exchange, Promissory note)- E-Banking Services-ATM-Internet banking -Mobile banking-Payment system- NEFT, RTGS, IMPS, UPI

UNIT IV

Modern Banking Innovations: Core banking system-Digital banking and fintech-Mobile wallets and UPI system-Cryptocurrency and blockchain in banking- Artificial intelligence in banking services.

UNIT V

Banking Law and Customer Protection: Banker-Customer relationship -Rights and duties of banker and customer-Banking Ombudsman scheme -Customer grievance redressal system-KYC norms and Money laundering -Cyber security in banking.

TEXTBOOKS

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2. Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3. Gupta P.K. Gordon E-Banking and Insurance, Himalaya publication, Kolkata
4. Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5. K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

REFERENCE BOOKS

1. B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2. Katait Sanjay, Banking Theory and Practice, Lambert Academic Publishing,
3. Henry Dunning Macleod, The Theory and Practice of Banking, Hard Press Publishing, Old New Zealand
4. William Amasa Scott, Money and Banking: An Introduction to the Study of Modern Currencies, Kesinger publication, USA
5. Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

WEB RESOURCES

1. <https://www.rbi.org.in/>
2. <https://businessjargons.com/e-banking.html>
3. <https://www.wallstreetmojo.com/endorsement/>

COURSE OUTCOMES:

CO1	Explain the structure, functions and types of banks in the banking system
CO2	Analyse the role and functions of the RBI in regulating and controlling the banking system.
CO3	Apply knowledge of banking operations including account, negotiable instruments, and banking procedures.
CO4	Examine modern banking services such as e banking, mobile banking, UPI NEFT,RTGS,and fintech innovations.
CO5	Evaluate banking laws, customer rights, and grievance redressal mechanisms including KYC and security norms.

MAPPING WITH PROGRAMME OUTCOMES ANDPROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong, 2- Medium, 1- Low

SEMESTER V
CORE:X – INCOME TAX LAW AND PRACTICE - I

LEARNING OBJECTIVES:

- LO1 To understand the fundamental concepts & definitions of the Income Tax Act, 1961.
- LO2 To Identify the residential status of an assessee and the incidence of tax.
- LO3 To compute income under the head salaries as per income tax provisions
- LO4 To calculate income from House property using statutory rules.
- LO5 To understand & compute the income from Business & Profession.

UNIT – I

Income Tax Act 1961 – Objectives of Taxation – Tax System in India - Basic concepts - Definitions of Assessee – Types of Assessee – Assessment year – Previous year – Casual income – Gross income – Total income.

UNIT – II

Scope of Total Income – Residence and tax liability – Incomes which do not form part of total income.

UNIT – III

Heads of Income - Computation of Income from Salaries – Annual accretion – Allowances, Perquisites and their types and treatment – Profit in lieu of salary and exempted profits – Deduction U/S 16 – Rebate and relief from income tax.

UNIT – IV

Income from House property – Determination of annual value – Deductions out of annual value – Exempted HP incomes – Let out and self-Occupied houses.

UNIT – V

Income from Business and Profession – Definition and meaning – Profits and Gains in business and profession – Deductions - Specific allowances – Computation of business income and professional income – Expenses expressly allowed – Expenses expressly disallowed – Depreciation.

Note: Distribution of marks: Problems 80% and Theory 20%

TEXT BOOKS:

1. V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. H.C. Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai.

REFERENCE BOOKS

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3. Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bhargava Taxman.
4. Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

WEB SOURCES

- 1.www.incometaxindia.gov.in
- 2.www.icsi.edu.

COURSE OUTCOMES:

CO1	Explain the basic concepts and definitions under the Income Tax Act 1961
CO2	Determine the residential status of an assessee & the incidence of tax.
CO3	Apply the provisions relating to the computation of income under the head salaries.
CO4	Ability to compute income from house property using standard tax rules.
CO5	Evaluate income from a business carried on or from the practice of a Profession.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Avg.
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong, 2- Medium, 1- Low

SEMESTER – V
ELECTIVE III (A) – FINTECH FUNDAMENTALS

Learning Objectives

- LO1 Gain Knowledge regarding the impact of FinTech innovations on traditional financial systems and banking models in India
- LO2 Understand the effectiveness of Artificial Intelligence applications in transforming financial services and risk management.
- LO3 Critically examine the role of Machine Learning in improving financial decision-making, accounting, and analytics.
- LO4 Analyze and evaluate digital banking and digital lending models with respect to efficiency, financial inclusion, and risk
- LO5 Appraise emerging FinTech trends and predict their implications on the future of retail and corporate banking.

UNIT – I

Conceptual Overview of FinTech: Meaning and definition of Financial Technology, scope, and significance in modern financial systems. Evolution of FinTech-Emerging Innovations in FinTech- FinTech Market Landscape in India-Classification of FinTech Solutions- Advantages of FinTech. Drivers of FinTech Growth- Challenges and Risks in FinTech.

UNIT - II

Artificial Intelligence and Fintech: Introduction -AI and FinTech - Global Artificial Intelligence (AI) in FinTech Market Overview -Market Segmentation - AI Changing the Financial Services Industry -Opportunities - Applications of Artificial Intelligence in FinTech.

UNIT - III

Machine Learning and Fintech: Introduction - Characteristics- Need- Significance- Machine Learning in Finance - Functions- Advantages for Accounting and Finance - Use cases- Benefits. **Digital Banking:** Introduction- channels and Functionality. Banking Platforms- Web, Chatbots, Mobile Apps, wearables.

UNIT - IV

Digital Lending: Introduction -Landscape of Digital Lending - Development -outlook for SME Financing - Ecosystem Funding - Crowd Finance - Payment and Retail Business - Digitalization of Financial Services- Benefits of Digitalization in Retail Banking and Corporate Banking.

UNIT - V

The Future of Fintech: Introduction - FinTech landscape in India - Forces shaping the Future - Key trends- Growth- Future of Financial Services - The rise of Bank Tech - impact on retail Banking.

Text Books

1. **Gupta, Pranay.** *FinTech: The New DNA of Financial Services*. New Delhi: De Gruyter, 2018.
2. **Arora, Krishan, and Sharma, Himanshu.** *Artificial Intelligence in Finance: Shaping the Future of Intelligent Automation and Financial Services*. New Delhi: Wiley India Pvt. Ltd., 2024.
3. **Chishti, Susanne, and Barberis, Janos.** *The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries*. Chichester, West Sussex, UK: John Wiley & Sons Ltd., 2016.
4. **Indian Institute of Banking & Finance (IIBF).** *Digital Banking*. Mumbai: IIBF Latest Edition.

Reference Books

1. **Singh, Jaspal.** *Financial Technology (FinTech) and Digital Banking in India*. New Delhi: BPB Publications, Darya Ganj, New Delhi – 110002.
2. **Mittal, Ashok.** *The FinTech Entrepreneur's Guide*. New Delhi: BPB Publications, Darya Ganj, New Delhi – 110002.
3. **Mukthar, K. P. Jaheer (Ed.).** *AI and FinTech: Improving the Financial Landscape*. Hershey, Pennsylvania, USA: IGI Global, 701 E. Chocolate Avenue, Hershey, PA 17033, USA.
4. **Shukla, Shubhendu.** *AI and Machine Learning for Business and Finance*. New Delhi: Orange Education Pvt. Ltd., New Delhi – 110020.

NOTE: Latest Edition of Textbooks May be Used

Course Outcomes

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

CO1	Explain the concepts, evolution, scope, classification, drivers, advantages, challenges, and risks of FinTech in modern financial systems
CO2	Analyze the role of Artificial Intelligence in FinTech, including market segmentation, applications, and its impact on financial services.
CO3	Apply Machine Learning concepts to financial services, accounting, and digital banking use cases.
CO4	Examine digital lending models, SME financing, crowd funding mechanisms, payment systems, and digitalization of retail and corporate banking.
CO5	Evaluate emerging FinTech trends and their implications for the future of financial services and BankTech transformation in India.

Mapping with Programme Outcomes (Pos) and Programme Specific Outcomes (PSOs)

CO-PO MAPPING TABLE

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	1	2	1	1	2	1	2	1	1	2	1	2	24	2
CO2	3	2	3	3	3	2	2	3	1	2	2	1	2	2	2	33	2
CO3	3	2	3	3	3	2	2	3	1	3	2	1	2	2	2	34	2
CO4	3	2	3	3	3	3	2	3	2	3	2	1	2	2	2	36	2
CO5	3	3	3	3	3	3	2	3	2	3	3	2	3	2	3	41	3

CO-PSO MAPPING TABLE

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	2	8	2
CO2	2	2	2	3	2	11	2
CO3	2	2	2	3	2	11	2
CO4	2	3	2	3	2	12	2
CO5	3	3	3	3	3	15	3

3 – Strong, 2- Medium, 1- Low

THIRD YEAR - SEMESTER V
ELECTIVE III (B) – CYBER SECURITY BASICS

Learning Objectives

- LO1 Understand the fundamentals of cyber law, cyber security, and the legal framework governing cyberspace.
- LO2 Analyze various cyber threats, attacks, and security mechanisms used to protect information systems.
- LO3 Examine cyber crimes and the provisions of the Information Technology Act, 2000 relating to cyber offences.
- LO4 Understand intellectual property rights, digital signatures, encryption technologies, and data security issues.
- LO5 Interpret the evidentiary and criminal law aspects of cyber law and apply legal principles to cyber-related issues.

Unit –I

Cyber Law and security: Introduction to Cyber law – Need for Cyber Law – Public Policy issues in e- commerce - Protecting Privacy - Intellectual property rights - Data encryption/decryption, cybercrimes – virus - Fire wall – Antivirus software - Cyber Jurisprudence at International and Indian Level.

Unit –II

Internet Security: Computer Security and Threats, Hacking, Cracking, sneaking, Viruses, Trojan Horses, malicious code, Worms and Logic Bombs. Network attack and Defense Most Common Attacks, Scripts Kiddies and Packaged Defense.

Unit –III

Cyber Crimes & Legal Framework: Cyber Crimes against Individuals, Institution and State – Hacking - Digital Forgery - Cyber Stalking / Harassment - Cyber Pornography – Identity Theft & Fraud – Cyber terrorism - Cyber Defamation - Different offences under IT Act, 2000.

Unit –IV

Security Aspects: Introduction - Technical aspects of Encryption - Digital Signature - Data Security. Intellectual Property Aspects: WIPO – GII – ECMS - Indian Copy rights act on soft propriety works – Indian Patents act on soft propriety works.

Unit –V

Evidence Aspects: Evidence as part of the law of procedures - Applicability of the law of Evidence on Electronic Records - The Indian Evidence Act 1872.

Criminal Aspect: Computer Crime - Factors influencing Computer Crime - Strategy for prevention of computer crime- Amendments to Indian Penal code 1860.

Text Books:

1. **Singh, Yatindra.** *Cyber Laws*. New Delhi: Universal Law Publishing Co. Pvt. Ltd., A-93, Group Industrial Area, Wazirpur, Delhi – 110052.
2. **Bansal, S. K.** *Cyber Crime*. New Delhi: APH Publishing Corporation, 4435-36/7, Ansari Road, Daryaganj, New Delhi – 110002.

Reference books:

1. **Rosenoer, Jonathan.** *Cyber Law: The Law of the Internet*. New York: Springer-Verlag New York Inc., 175 Fifth Avenue, New York, NY 10010, USA, 1997.
2. **Viswanathan, Suresh T.** *The Indian Cyber Law*. New Delhi: Bharat Law House Pvt. Ltd., 13/14, Daryaganj, New Delhi – 110002.

Course Outcomes

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

CO1	Explain the concepts of cyber law, cyber security, privacy protection, intellectual property rights, and cyber jurisprudence at national and international levels.
CO2	Analyze computer and internet security threats, cyber attacks, hacking techniques, and security defense mechanisms.
CO3	Evaluate various forms of cyber crimes and interpret the legal provisions under the Information Technology Act, 2000.
CO4	Apply knowledge of encryption, digital signatures, data security, intellectual property rights, copyrights, and patent laws in cyberspace.
CO5	Examine the evidentiary and criminal law aspects relating to electronic records, cyber crimes, and amendments to criminal laws in India.

Mapping with Programme Outcomes (Pos) and Programme Specific Outcomes (PSOs)**CO-PO MAPPING TABLE**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	2	1	1	1	1	1	1	2	1	1	3	1	1
CO2	3	1	3	3	3	1	1	3	1	3	1	1	2	1	1
CO3	3	2	3	2	2	2	1	2	1	2	1	1	3	1	1
CO4	3	1	2	2	2	1	1	2	1	3	1	1	3	1	1
CO5	3	2	3	2	2	2	1	2	1	2	1	1	3	1	2

CO-PSO MAPPING TABLE

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Avg.
CO1	2	1	2	2	1	9	1.80
CO2	2	3	2	3	1	10	2.00
CO3	2	2	3	3	1	12	2.40
CO4	1	2	2	3	1	14	2.80
CO5	2	2	3	3	2	6	1.20

3 – Strong, 2 – Medium, 1 - Low

SEMESTER – V
SEC-III --COMMERCE PRACTICAL

LEARNING OBJECTIVES:

- LO1 To provide practical exposure to business documentation and office procedures.
- LO2 To develop basic banking, accounting and taxation skills.
- LO3 To familiarize students with digital payment systems and e-governance services.
- LO4 To enhance employability and communication skills through practical business applications.
- LO5 To develop basic digital and business management skills required for modern organizations.

LIST OF EXERCISES FOR COMMERCE PRACTICAL

UNIT – I

Business Documentation Practice

1. Preparation of Agenda and Minutes for General Meeting and Board Meeting.
2. Preparation of Business Documents: Invoice, Receipt, Debit Note, Credit Note and Delivery Challan

UNIT – II

Banking and Digital Payment Practice

1. Filling up of: Cheque, Pay-in-Slip and Bank Account Opening Form
2. Preparation of Flow Chart and Procedure for:
 - UPI Payment
 - NEFT
 - RTGS
 - Debit Card and Credit Card Transactions

UNIT – III

E-Commerce and Office Practice

1. Preparation of Resume and Job Application Letter.
2. Preparation of Advertisement Copy and Evaluation of Digital Advertisements.

UNIT – IV

Accounting and Inventory Practice

1. Preparation of Cash Book and Bank Reconciliation Statement.
2. Preparation of Cost Sheet and Use of Inventory Records (Bin Card/Stock Register).

UNIT – V

Tax and E-Governance Practice

1. Application for PAN and Introduction to Income Tax Portal.
2. Introduction to GST Portal:
 - GST Registration Process
 - Preparation of Simple GST Invoice
 - GST Tax Calculation

Note: Students may be asked to collect original or Xerox copies of the documents and affix then on the record note book after having filled up. Drawing of the documents should not be insisted

REFERENCE BOOKS

1. **R.S.N. Pillai & Bhagavathi** – *Practical Commerce*, Sultan Chand & Sons.
2. **S.P. Jain & K.L. Narang** – *Principles of Accountancy*, Kalyani Publishers.
3. **Arihant Experts** – *Banking and Insurance Practice*, Arihant Publications.
4. **Tally Education Pvt. Ltd.** – *GST and Digital Accounting Basics*, Tally Solutions.
5. **Dr. V. Balachandran & Chandrasekaran** – *Business Practical Applications*, Vijay Nicole Imprints.

WEB RESOURCES

<https://www.incometax.gov.in/iec/foportal/>
<https://www.gst.gov.in/>
<https://www.rbi.org.in/>
<https://www.digitalindia.gov.in/>
<https://www.npci.org.in/>
<https://tallysolutions.com/>

COURSE OUTCOMES :

CO1	Prepare business documents and office records used in commercial organizations.
CO2	Demonstrate practical knowledge of banking procedures and digital payment systems.
CO3	Prepare accounting records and inventory-related documents.
CO4	Apply basic taxation and e-governance procedures in business practices.
CO5	Develop employability, communication and digital business skills for modern workplaces.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 - High, 2 - **Moderate**, 1 – Low

SEMESTER – VI
CORE XI – MANAGEMENT ACCOUNTING

LEARNING OBJECTIVES:

- LO1 To understand the nature, scope and functions of management accounting
- LO2 To acquire knowledge of various the aspects of Financial Statement Analysis
- LO3 To familiarize with fund flow and cash flow analysis
- LO4 To use budgeting and budgetary control techniques for planning
- LO5 To gain insights into Standard costing and variance Analysis

UNIT – I

Management accounting: Meaning- objectives – Functions – Importance and scope – Distinguish between Management Accounting, Cost Accounting and Financial Accounting – Advantages and Limitations of Management Accounting.

UNIT – II

Ratio Analysis: Uses and Limitations of Ratio Analysis – Classification of ratios – Analysis of Liquidity – Solvency and Profitability.

UNIT – III

Fund flow analysis: Uses, Significance and Importance of fund flow statement – Cash flow analysis (new format) – Comparison between Fund Flow analysis and Cash Flow analysis.

UNIT – IV

Budgets and Budgetary control: Definition – Importance – Essentials – Classification of Budgets – Master budget – Preparation of production budget, Purchase budget, Sales budget, Cash budget, Material budget and Flexible budget.

UNIT – V

Standard costing and variance Analysis: Advantages and Limitations of standard costing.

Note: Distribution of marks: Problems 80% and Theory 20%

TEXT BOOKS:

1. Management Accounting - Dr.Ramachandran and Dr.R.Srinivasan, Sri Ram Publication, Tiruchy.
2. Management Accounting - T.S.Reddy and Y.Hari Prasad Reddy, Margham Publication, Chennai.
3. Management Accounting - J. Madagowda, Himalaya Publishing Pvt Ltd., Mumbai.

REFERENCE BOOKS:

1. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi.
2. Accounting for Management - Dr.V.R.Palanivelu, University Science Press, New Delhi.
3. Cost and Management Accounting – S.P.Jain and K.L.Narang, Kalyani Publishers, New Delhi.
4. Management Accounting - R.S.N.Pillai and Bhagavathi, Sultan Chand & Sons, New Delhi.
5. Management Accounting - Sharma & Shashi K.Gupta, Kalyani Publishers, New Delhi.

WEB RESOURCES

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

COURSE OUTCOMES:

CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyse the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for Standard costing and variance Analysis

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong, **2- Medium**, 1- Low

SEMESTER –VI

CORE:XII -AUDITING

LEARNING OBJECTIVES:

- LO1 This course is designed to provide an introduction to auditing the objective include principles and practices used by public auditors and internal auditors
- LO2 To impart knowledge on internal check and internal control
- LO3 To enable students of evaluate the importance of audit planning and documentation and the procedures involved in audit.
- LO4 To compare and contrast the need for internal audit.
- LO5 To illustrate the role of auditors in company.

UNIT I

Auditing: Meaning - Definition – Objectives – Difference between Accountancy and Auditing – Types of Audit – Advantages and limitations of auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost audit – Management Audit.

UNIT II

Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal check as regards: Cash Purchases, Cash Sales and Wage Payments. Internal Audit: Meaning – Advantages and Disadvantages of Internal Audit – Difference between Internal Check and Internal audit.

UNIT III

Vouching: Meaning –Definition – Objectives – Procedures and Importance – Routine Checking and Vouching – Voucher - Features of good voucher – Types of Vouchers – Vouching of Receipts: Cash Sales, Receipt from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases – Payment to Creditors - Deferred Revenue Expenditure.

UNIT IV

Verification and Valuation of Assets and Liabilities: Meaning and Objectives of verification and valuation – Position of an Auditor as regards the valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments – Stock in Trade – Sundry Debtors. Liabilities: Bills Payable – Sundry Creditors – Contingent Liabilities.

UNIT V

Company Auditor: Appointment, Qualification, Disqualification & Removal, Powers, Duties and Liabilities, Remuneration - Professional Ethics of an Auditor - Audit of Educational Institutions - Audit of Insurance Companies- Audit of Cooperative Societies. Audit Report: Contents and Types.

TEXTBOOKS

1. A Text book of Practical Auditing – B. N. Tandon, S. Chand Publishing Pvt Ltd, New Delhi
2. Principles and Practice of Auditing – R. G. Saxena, Himalay Publishing House Pvt Ltd., Mumbai.
3. Principles and Practice of Auditing – Dinkar Pagare, Sultan Chand. & Sons, New Delhi.
4. Auditing: Principles and Practice – Ravinder Kumar & Virender Sharma, PHI Learning Pvt Ltd, Delhi

REFERENCE BOOKS

1. Practical Auditing – K. Sundar, & K. Paari, Vijay Nicole Imprints Pvt Ltd, Chennai
2. Practical Auditing – S. vengadamani, Margham Publication, Chennai
3. Auditing Theory and Practice – Pradeep Kumar, Baldev Sachdeva and Jagwant Singh – Kalyani Publishers, Ludhiana
4. Auditing (Including Skill Development) – H. R. Appannaiah & R. G. Saxena, Himalaya Publishinh House Pvt Ltd., Mumbai

WEB RESOURCES

1. <https://accountlearning.com/basic-functions-auditing/>
2. <https://records.princeton.edu/records-auditing-manual/records>
3. <https://www.yourarticlelibrary.com/auditing-practice/secretarial-practice->

COURSE OUTCOMES:

CO1	Understand the basic principles and their application of auditing
CO2	Gain Practical knowledge on Internal Check as regards cash payments of various items
CO3	Draft an Audit Report on behalf of a Public Limited Company
CO4	Draft an Audit Program
CO5	Understand the role and responsibilities of an auditor

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO – PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	1	1	1	0	1	0	1	1	0	2	0	1	16	1
CO2	3	2	3	2	2	1	1	2	1	1	1	0	2	1	1	23	2
CO3	3	2	3	3	2	2	1	2	1	1	1	1	2	1	1	26	2
CO4	3	3	3	3	3	2	1	2	1	1	2	1	3	2	2	32	2
CO5	2	2	2	2	2	1	1	1	2	1	1	2	3	2	2	26	2

CO – PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	1	11	2
CO4	2	3	2	3	2	12	2
CO5	2	2	1	3	2	10	2

3 – Strong, **2- Medium**, 1- Low

SEMESTER VI
CORE: XIII – INCOME TAX LAW AND PRACTICE – II

LEARNING OBJECTIVES:

- LO1 To understand the provisions relating to capital gains under income tax act ,1961
- LO2 To understand the provisions for computation of income from other sources.
- LO3 To familiarize with the provisions relating to set off and carry forward of losses and deductions from Gross Total Income.
- LO4 To gain knowledge of the procedures involved in the assessment of individuals
- LO5 To develop knowledge about assessment procedures under income tax act ,1961

UNIT – I

Income from Capital Gains – Basis of charge – Capital assets – Transfer of capital assets – Types of capital gain –Exemptions - Computation of Capital Gains – Capital loss – Tax on Capital gains.

UNIT – II

Income from other sources – General income - Specific income – Deductions in computing income from other sources – Computations of income from other sources.

UNIT – III

Aggregation of Income – Deemed Income - Deduction from Gross Total Income – Set off and Carry Forward of Losses.

UNIT – IV

Computation of Tax Liability – Rules of Income Tax – Surcharge – Tax free incomes – Tax relief – Computation of tax liability of Individual and Firms.

UNIT – V

Income Tax Authorities – Powers – Assessment procedures – Types of Assessment - Introduction to E-filing - Appeals and Revisions.

Note: Distribution of marks: Problems 80% and Theory 20%.

TEXT BOOKS

1. V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Ltd, Chennai.

REFERENCE BOOKS

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakashan, New Delhi.
3. Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4. Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

WEB RESOURCES

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

COURSE OUTCOMES:

CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyze the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs/PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong, 2- Medium, 1- Low

VI SEMESTER
CORE XIV- THEORY – CLOUD COMPUTING

Learning Objectives:

- LO1 - To understand the basic concepts of cloud computing
- LO2 - To learn the role of cloud computing in business operations
- LO3 - To understand applications of cloud in accounting, marketing and HR
- LO4 - To learn the importance of cloud services and data storage
- LO5 - To analyse the security issues and ethical aspects of cloud computing

UNIT I

Basics of Cloud Computing: Meaning of cloud computing – Need of cloud in business – Types of cloud (Public, Private, Hybrid – simple idea) – Difference between normal computer and cloud – Advantages and disadvantages of cloud.

UNIT II

Cloud Services: Types of cloud services (SaaS, PaaS, IaaS – basic idea) – Cloud storage (Google Drive, OneDrive – simple idea) – Use of cloud in business – Cloud in e-commerce – Benefits of cloud for small business.

UNIT III

Cloud in Accounting & Finance: Cloud accounting (basic idea) – Online record keeping – Digital payments and online banking – Data storage and backup in cloud – Advantages of cloud in finance.

UNIT IV

Cloud in Marketing & HR: Digital marketing using cloud – Customer data storage (CRM – basic idea) – Social media tools – Cloud in HR (salary, attendance, payroll) – Online meeting tools (Zoom, Google Meet).

UNIT V

Security & Ethics: Importance of data – Cloud security basics – Data privacy – Risks in cloud computing – Ethical issues – Future of cloud in business.

Text Books:

1. Buyya, R., Broberg, J., & Goscinski, A. (Eds.). (2011). *Cloud Computing: Principles and Paradigms*. Wiley India Pvt. Ltd.
2. Miller, M. (2009). *Cloud Computing: Web-Based Applications That Change the Way You Work and Collaborate Online*. Que Publishing.

Reference Books:

1. Velte, A. T., Velte, T. J., & Elsenpeter, R. (2010). *Cloud Computing: A Practical Approach*. McGraw-Hill Education.
2. Sosinsky, B. (2011). *Cloud Computing Bible*. Wiley India Pvt. Ltd.
3. Sinha, P. K., & Sinha, P. (2013). *Computer Fundamentals* (6th ed.). BPB Publications.

Course Outcomes (COs)

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

CO1	Understand the basic concepts of cloud computing
CO2	Identify cloud services and their applications in business
CO3	Explain the use of cloud in accounting and finance
CO4	Analyse the role of cloud in marketing and HR functions
CO5	Evaluate cloud security, risks and ethical issues

Mapping with Programme Outcomes (Pos) and Programme Specific Outcomes (PSOs)

CO-PO Mapping Table

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	1	1	1	1	2	1	2	1	1	2	1	2	23	2
CO2	3	2	3	3	2	1	1	3	1	3	2	1	2	1	2	30	2
CO3	3	2	3	3	2	2	1	3	1	3	2	1	2	1	2	31	2
CO4	3	3	3	3	3	2	2	3	1	3	2	1	2	2	2	35	2
CO5	3	3	3	3	3	2	2	3	2	3	3	2	2	2	3	39	3

CO-PSO Mapping Table

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	2	8	2
CO2	2	2	1	3	2	10	2
CO3	2	2	2	3	2	11	2
CO4	3	3	2	3	2	13	3
CO5	3	3	2	3	3	14	3

3 – Strong, 2- Medium, 1- Low

SEMESTER – VI

CORE : XV-PROJECT WORK (GROUP)

A group of 3 students will be assigned a project in the beginning of the final year. The project work shall be submitted to the college 20 days before the end of the final year and the college has to certify the same and submit to the university 15 days prior to the commencement of the University examination.

The project shall be evaluated externally. The external examiner shall be forming the panel of examiners suggested by the board of studies from time to time.

LEARNING OBJECTIVES:

LO1 To Give Idea about Research Project

LO2 To identify the research problem

LO3 To review Literature

LO4 To give knowledge on Data Collection and Analysis

LO5 To Learn Project Preparation

PROJECT DESCRIPTION GUIDELINES

1. Project report is to bridge theory and practice.
2. The project work should be neatly presented in not less than 50 pages and not more than 120 pages
3. Paper Size should be A4
4. 1.5 spacing should be used for typing the general text. The general text shall be justified and typed in the Font style - Font: Times New Roman / Font Size: 12 for text)
5. Subheading shall be typed in the Font style (Font: Times New Roman / Font Size: 14 for headings). The report should be professional.
6. The candidate should submit periodical report of the project to the supervisor.
7. Two reviews will be conducted before the Viva Voce
8. Each candidate should submit hardcopy (3 copies) and a soft copy to the Department. After the Evaluation of the project report one hard copy will be returned to the candidate.

Methods of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	20 Marks
	Review I	
	Review II	
External Evaluation	Project Report – Viva Voce	80 Marks
	Total	100 Marks

Method of Assessment	
Review I	Problem Identification and Review of Literature
Review II	Rough Draft
Final	Project Report – Viva Voce

COURSE OUTCOME:

CO1	Gain knowledge about Research Project
CO2	Increase knowledge on research problem
CO3	Improve practice in review of literature
CO4	Gain knowledge on Data Collection and Analysis
CO5	Be Proficient in Project Preparation

CO-PO Mapping (Course Articulation Matrix) Level of Correlation between PSO's and CO's

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	2	2	3	3	3	3	2	2	2	2	2	1	2	2	2	33	2
CO2	2	3	3	3	3	3	2	3	2	2	3	1	2	2	2	36	2
CO3	2	3	3	3	3	2	3	2	2	2	2	2	2	3	2	36	2
CO4	2	3	2	2	2	2	3	2	2	3	2	2	2	2	2	33	2
CO5	2	2	2	2	2	2	3	2	2	2	2	2	3	3	3	34	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	3	2	1	9	2
CO2	2	2	3	2	1	10	2
CO3	2	3	2	3	2	12	2
CO4	3	2	2	3	2	12	2
CO5	3	3	2	3	2	13	3

3 – Strong, 2- Medium, 1- Low

PROJECT WORK VIVA-VOCE

Specimen-I

TITLE

A project report submitted to the Periyar University in partial fulfillment of the requirements
for the award of the degree of

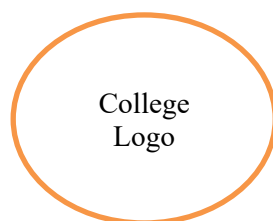
BACHELOR OF COMMERCE

By

Name of the student

Reg. No.....

Under the guidance of
Name of the guide



Department, College Name and place

Month and year of submission

CERTIFICATE

This is to certify that the project entitled, –**TITLE** , is a bonafide work carried out by.....Reg. No..... under my supervision and guidance during the academic year in partial fulfillment of the requirements for the award of the degree of BACHELOR OF COMMERCE and the work is an original one and has not formed basis for the award of any degree, diploma, associate ship, fellowship of any other similar title.

GUIDE SIGNATURE

HOD SIGNATURE

Project work evaluation & viva – voce examination conducted on

INTERNAL EXAMINER

EXTERNAL EXAMINER

DECLARATION

I hereby declare that this project work entitled –TITLE. - submitted to the PERIYAR UNIVERSITY, SALEM in partial fulfillment of the requirements for the award of BACHELOR OF COMMERCE is an original one and has not been submitted earlier either to this university or to any other institution for the award of any degree / diploma.

Date:
signature

Candidate

Place:

**SKILL BASED ELECTIVE COURSES FOR NAAN MUDHALVAN FAILED
STUDENTS**

SEMESTER - II

SEC – BUSINESS COMMUNICATION

LEARNING OBJECTIVES

- LO1 Understand the fundamentals of business communication.
- LO2 Develop effective oral and written communication skills.
- LO3 Prepare business letters, reports, and professional documents.
- LO4 Enhance presentation and interpersonal communication abilities.
- LO5 Apply communication techniques in business situations.

UNIT I:

Introduction to Business Communication: Meaning, objectives, process, importance, barriers to communication, and methods of overcoming barriers.

UNIT II:

Written Communication: Business letters, e-mails, notices, circulars, agenda, minutes, and office correspondence.

UNIT III:

Oral Communication: Meetings, interviews, group discussions, presentations, and public speaking.

UNIT IV:

Business Reports and Technology Report writing, report structure, business communication through digital platforms and social media.

UNIT V:

Soft Skills and Professional Communication Interpersonal skills, listening skills, etiquette, team communication, and workplace communication.

TEXTBOOKS

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2. Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3. K.P. Singha, Business Communication, Taxmann, New Delhi.
4. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.

REFERENCE BOOKS

1. V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2. Rithika Motwani, Business communication, Taxmann, New Delhi.
3. Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.

COURSE OUTCOMES

CO1	Explain the concepts and importance of business communication.
CO2	Draft business letters, emails, and official correspondence effectively.
CO3	Demonstrate oral communication skills in meetings and presentations.
CO4	Prepare business reports using appropriate formats.
CO5	Apply professional and interpersonal communication skills in business environments.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**CO-PO Mapping Table**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong, 2- Medium, 1- Low

SEMESTER - III
SEC -- OFFICE ORGANISATION

LEARNING OBJECTIVES

- LO1 Understand the concept, importance, and functions of office organisation.
- LO2 Gain knowledge of office management and office systems.
- LO3 Develop skills in handling office records and correspondence.
- LO4 Understand modern office equipment and technology.
- LO5 Apply office procedures and practices in business organizations.

UNIT I

Introduction to Office Organisation: Meaning, objectives, importance, functions, and principles of office organisation.

UNIT II:

Office Management Office layout, office environment, office systems, and office supervision.

UNIT III:

Office Records and Filing Record management, filing systems, indexing, and office forms.

UNIT IV:

Office Communication and Correspondence: Internal and external communication, business correspondence, mail handling, and office reports.

UNIT V

Modern Office Practices Office automation, computers in office management, modern office equipment, and e-office concepts.

TEXTBOOKS

1. R S N Pillai & Bagavathi, Office Management, S Chand Publications, New Delhi
2. P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3. R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
4. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
5. Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill-Noida

REFERENCE BOOKS

1. Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.
2. Terry, George R, Office Management and Control, Irwin, United States.
3. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal,
4. Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.

COURSE OUTCOMES

CO1	Explain the concepts and functions of office organisation.
CO2	Apply office management principles in business organizations.
CO3	Maintain office records and filing systems effectively.
CO4	Prepare and manage office correspondence and communications.
CO5	Utilize modern office technologies and office automation tools.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong, 2- Medium, 1- Low

SEMESTER - IV
SEC -- CAPITAL MARKET

LEARNING OBJECTIVES

- LO1 Understand the structure and functions of the capital market.
- LO2 Gain knowledge of financial instruments traded in capital markets.
- LO3 Study the role of stock exchanges and market intermediaries.
- LO4 Understand securities trading and investor protection measures.
- LO5 Develop awareness of capital market regulations and practices.

UNIT I:

Introduction to Capital Market - Meaning, features, importance, structure, and functions of the capital market.

UNIT II:

Financial Instruments - Equity shares, preference shares, debentures, bonds, mutual funds, and government securities.

UNIT III:

Stock Exchanges - Meaning, functions, organization, listing of securities, and major stock exchanges in India.

UNIT IV:

Market Intermediaries and Trading Brokers, sub-brokers, merchant bankers, depositories, online trading, and settlement process.

UNIT V:

Investor Protection and Regulation - Role of SEBI, investor protection measures, and grievance redressed, and market regulations.

TEXT BOOKS

1. E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
2. B. Santhanam, Financial Services, Margham Publications, Chennai.
3. Dr.L.Natarajan ,Financial markets and services – Margham Publications, Chennai.
4. Dr.L.Natarajan, Securities Laws and Market operations Margham Publications, Chennai

REFERENCE BOOKS

1. Deepak Rathe ,Capital Market in India – Reforms and Regulations,.
2. Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
3. C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.

COURSE OUTCOMES

CO1	Explain the concepts and functions of the capital market.
CO2	Identify various financial instruments available in the capital market.
CO3	Describe the role and functions of stock exchanges.
CO4	Understand securities trading and market intermediary services.
CO5	Apply knowledge of investor protection and capital market regulations.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong, 2- Medium, 1- Low

SEMESTER - V
SEC --- SERVICES MARKETING

LEARNING OBJECTIVES

- LO1 Understand the fundamentals of service marketing.
- LO2 Learn the characteristics and classification of services.
- LO3 Analyze consumer behavior in service industries.
- LO4 Understand service quality and customer satisfaction.
- LO5 Study service marketing strategies and relationship marketing.

UNIT I:

Introduction to Service Marketing: Meaning, nature, scope, importance, characteristics of services, service sector growth.

UNIT II:

Consumer Behaviour in Services: Customer expectations, service encounters, customer perception and satisfaction.

UNIT III:

Service Marketing Mix: 7Ps of service marketing – Product, Price, Place, Promotion, People, Process and Physical Evidence.

UNIT IV:

Service Quality: Service quality concepts, SERVQUAL model, customer satisfaction and service recovery.

UNIT V:

Relationship Marketing: Customer relationship management, customer retention, loyalty programs and digital service marketing.

RECOMMENDED TEXT BOOKS

1. Christopher Lovelock & Jochen Wirtz – Services Marketing – Pearson Education.
2. Valarie A. Zeithaml, Mary Jo Bitner & Dwayne D. Gremler – Services Marketing – McGraw-Hill Education.
3. R. Srinivasan – Services Marketing: The Indian Context – PHI Learning Pvt. Ltd.

COURSE OUTCOMES

CO1	Explain the concepts and importance of service marketing.
CO2	Identify various service sectors and their marketing practices.
CO3	Apply service quality measurement techniques.
CO4	Evaluate customer satisfaction and retention strategies.
CO5	Develop basic service marketing plans.

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME
SPECIFIC OUTCOMES**

CO-PO Mapping Table

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	2	2	1	2	1	2	26	2
CO2	3	3	3	2	3	2	1	3	1	2	2	1	2	2	2	32	2
CO3	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	36	2
CO4	2	3	3	3	3	3	2	3	2	2	2	1	2	3	2	36	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	2	3	30	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	2	2	1	8	2
CO2	2	2	2	3	1	10	2
CO3	2	2	3	3	2	12	2
CO4	2	3	3	2	2	12	2
CO5	3	2	2	3	2	12	2

3 – Strong, 2- Medium, 1- Low

SEMESTER - VI

SEC – INSURANCE

LEARNING OUTCOMES

- LO1 Gain knowledge of the Insurance Act, 1938.
- LO2 Learn various types and advantages of life insurance policies.
- LO3 Learn the principles governing fire insurance.
- LO4 Understand the meaning and types of marine insurance.
- LO5 Gain knowledge of rural insurance schemes.

UNIT - I

Insurance: Meaning, functions, nature and principles of insurance, need and importance of insurance to individuals and business – Insurance as a social security Tool

UNIT - II

Life Insurance: Features of a life insurance contract – classification of policies – investment of funds – surrender value – bonus option – policy condition – annuity contracts.

UNIT - III

Marine Insurance: Contract of marine insurance – elements of marine insurance – classes of policies – policy conditions – clause in a marine insurance policy – marine losses.

UNIT - IV

Fire Insurance: Features of a fire insurance – kinds of policies – policy conditions – payment of claims – reinsurance

UNIT - V

Miscellaneous Insurance: Motor insurance – Burglary – Personal accident insurance – Health Insurance – Liability Insurance- Banc assurance.

REFERENCE BOOKS:

1. M. N. Mishra, Insurance Principles And Practice, S. Chand & Co, New Delhi, 2000
2. M.N. Mishra, Modern concepts of Insurance, S. Chand & Co., 2000 P.S Palandi,
3. Insurance in India, Response Books – Sagar Publications, 2025

TEXTBOOKS

1. Neeti Gupta, Anuj Gupta and Abha Chopra Insurance Kalyani Publishers, New Delhi.
2. Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3. M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.

COURSE OUTCOMES

CO1	Explain the basic concepts and functions of insurance.
CO2	Classify different types of life insurance policies.
CO3	Explain the concepts and types of marine insurance.
CO4	Explain the concepts and types of marine insurance.
CO5	Explain rural insurance schemes and their importance

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO-PO Mapping Table

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15	Total	Average
CO1	3	2	2	2	2	1	1	2	1	1	2	1	2	2	2	26	2
CO2	3	3	3	2	3	2	2	2	1	2	2	1	2	2	2	32	2
CO3	2	3	3	3	3	2	2	3	2	2	2	1	2	2	2	34	2
CO4	2	2	2	2	2	1	3	2	2	2	2	2	2	3	2	31	2
CO5	2	2	2	2	2	1	2	2	2	2	2	1	3	3	3	31	2

CO-PSO Mapping Table

COs	PSO1	PSO2	PSO3	PSO4	PSO5	Total	Average
CO1	2	1	1	2	1	7	1
CO2	2	2	2	3	1	10	2
CO3	2	3	3	2	1	11	2
CO4	3	2	2	3	2	12	2
CO5	3	2	2	3	3	13	3

3 – Strong, 2- Medium, 1- Low

**QUESTION PAPER PATTERN
FOR THEORY SUBJECTS
(Including skill based and non-major elective papers)**

Time:3 Hours.

Max. Marks: 75

PART – A (15 x 1 = 15 Marks)
Answer All the Questions
(Three questions from each unit)
(a), (b), (c), (d) Multiple Choice questions

PART – B (2x 5 =10Marks)
Answer any TWO questions out of FIVE questions
(One question from each unit)

PART – C (5 x 10 = 50 Marks)
Answer ALL questions
Either (Or) Type FIVE questions
(One question from each unit)

MODEL QUESTION PAPER

Paper Code:

Sub Title :

Time:	3 Hours	Maximum :	75 Marks
Part – A CHOOSE THE BEST ANSWER (15 x 1 =15 Marks) (3 Questions from each Unit)			
1	Question		
	Ans: a)	b)	c) d)
2	Question		
	Ans: a)	b)	c) d)
3	Question		
	Ans: a)	b)	c) d)
4	Question		
	Ans: a)	b)	c) d)
5	Question		
	Ans: a)	b)	c) d)
6	Question		
	Ans: a)	b)	c) d)
7	Question		
	Ans: a)	b)	c) d)
8	Question		
	Ans: a)	b)	c) d)
9	Question		
	Ans: a)	b)	c) d)
10	Question		
	Ans: a)	b)	c) d)
11	Question		
	Ans: a)	b)	c) d)
12	Question		
	Ans: a)	b)	c) d)
13	Question		
	Ans: a)	b)	c) d)
14	Question		
	Ans: a)	b)	c) d)
15	Question		
	Ans: a)	b)	c) d)

Part B	Answer any TWO Questions	(2x5 =10)
16	From unit I	
17	From unit II	
18	From unit III	
19	From unit IV	
20	From unit V	

Part C		ANSWER ALL THE QUESTIONS (5x10= 50)
21	a	First half of unit I
		or
	b	Second half of unit I
22	a	First half of unit II
		or
	b	Second half of unit II
23	a	First half of unit III
		or
	b	Second half of unit III
24	a	First half of unit IV
		or
	b	Second half of unit IV
25	a	First half of unit V
		or
	b	Second half of unit V