

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

(An Autonomous College Affiliated to Bharathiar University)

Accredited with A++ by NAAC and

ISO 9001:2015 Certified Institution

Pollachi – 642 001



**DEPARTMENT OF COMMERCE-INFORMATION
TECHNOLOGY
(SELF-FINANCING)**

SYLLABUS

2026 - 2029 BATCH ONWARDS

DEPARTMENT OF COMMERCE - INFORMATION TECHNOLOGY

NGM VISION

Our dream is to make the college an institution of excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong, spiritually evolved and culturally rich citizens to contribute to the holistic development of the self and society.

NGM MISSION

Training students to become role models in academic arena by strengthening infrastructure, upgrading curriculum, developing faculty, augmenting extension services and imparting quality education through an enlightened management and committed faculty who ensure knowledge transfer, instil research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

DEPARTMENT VISION

Equip graduates with a comprehensive understanding of commerce and technology to become future-ready business leaders, fostering innovation, analytical skills, and digital transformation expertise to drive competitive business success towards the inclusive growth of society in the modern economy.

DEPARTMENT MISSION

Our mission is to prepare students for leadership roles with a forward-thinking mindset in the digital economy, emphasizing sustainable societal progress, inclusivity, and technology-driven solutions that contribute to economic growth and social well-being.

PROGRAM EDUCATIONAL OBJECTIVES:

The Program Educational Objectives (PEOs) describe the expected professional accomplishments and societal contributions of Commerce-IT graduates about three to four years after completing the undergraduate program. The PEOs are as follows:

PEO1	<i>Apply knowledge of commerce and information technology:</i> Graduates will be able to demonstrate a strong understanding of core business principles like accounting, finance, marketing, and economics. They will combine this knowledge with their grasp of IT concepts like programming, database management, and networking to solve real-world business problems.
PEO2	<i>Utilize technology for effective business solutions:</i> The program aims to equip students with the ability to analyze business needs and leverage their IT skills to develop and implement efficient solutions. This could involve designing databases, creating e-commerce platforms, or automating financial processes.
PEO3	<i>Adapt to evolving technologies:</i> The emphasize is on the importance of staying current with the ever-changing technological landscape. Graduates will develop the ability to learn new technologies quickly and adapt their skills to remain relevant in the job market.
PEO4	<i>Communication and Critical Thinking Skills:</i> Graduates will communicate effectively in business environments using strong written, verbal, and presentation skills. They will think critically and analytically to evaluate business situations and develop innovative solutions by integrating commerce and information technology knowledge.

PROGRAM OUTCOMES:

Program Outcomes (POs) are the graduate attributes acquired by students at the time of completing their undergraduate program. These outcomes are aligned with the Graduate Attributes (GAs) prescribed by the UGC under the LOCF framework and are common to all disciplines of study.

The attainment of POs is assessed at the time of graduation for every outgoing batch. The POs are addressed and achieved through the Course Outcomes (COs) of the various courses in the curriculum, and collectively contribute to the attainment of the Program Educational Objectives (PEOs).

PO1	Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.
PO2	Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO3	Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
PO4	Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO5	Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesise data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
PO6	Research-related skills: A sense of inquiry and capability for asking relevant/ appropriate questions, problematising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.
PO7	Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.
PO8	Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.
PO9	Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.
PO10	Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

PO11	Self-directed learning: Ability to work independently, identifies appropriate resources required for a project, and manages a project through to completion.
PO12	Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
PO13	Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulates a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behavior such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
PO14	Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
PO15	Lifelong learning: Ability to acquire knowledge and skills, including 'learning how to learn', that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development / reskilling.

PROGRAM SPECIFIC OUTCOMES:

The **Program Specific Outcomes (PSOs)** are defined by the stakeholders of the program and describe the discipline-specific skills that a Commerce - IT graduate is expected to acquire at the time of graduation. Unlike the general Program Outcomes (POs) prescribed by UGC-LOCF, PSOs are exclusive to the discipline (Commerce - IT) and are achieved through the teaching-learning process of the courses in the curriculum.

For the B.Com- IT, the Department, in consultation with stakeholders, has identified the following PSOs:

PSO – 01	Commerce and IT Integration: Apply commerce principles with IT solutions to solve business challenges, ensure data security, and adapt to evolving technologies in finance, marketing, and management
PSO – 02	Technology Solutions: Gain proficiency in IT tools, software, and digital platforms to analyze data, improve decision-making, and streamline business operations.

Course Outcomes (COs) specify the measurable learning achievements that students are expected to attain upon successful completion of course.

1. A **Credit** is a unit by which the coursework is measured. It determines the number of hours of instruction required per week over the duration of a semester (Minimum 15 weeks).
 - a) 1 Credit of class room theory = 15 hours of engagement in a semester.
 - b) 1 Credit of Practical/Internship/workshop-based activity/theory under ODL = 30 hours of engagement in a semester.
 - c) 1 Credit of field visit/industry visit/Assignments = 40-45 hours of engagement in a semester.
 - d) Research Project/Dissertation: Either entire semester/Equivalent to one paper

2. **Choice Based Credit System (CBCS)** provides an opportunity for the students to choose courses from the prescribed courses basket comparing Major/Core, Minor/Elective of Skills Based (Vocational) courses.

3. **Learning Hours:** Total outcome-based learning hours for credits shall include:

- Classroom Teaching/Tutorials
- Lab work/Practical/Projects/Assignments/Seminars
- Sports/Games/Physical Activities/ Yoga
- Social/Community work (Including NCC/NSS participation)
- Internship/Apprenticeship/On the Job Training (OJT), field visit, Projects

2. Distribution of Credit and selection of courses across Three (UG) / Two Years (PG) Degree Programmes:

2.1. Major Discipline Course

Major discipline is the main focus (Core) subjects and the degree will be awarded in that discipline.

Students must secure a prescribed minimum number of credits (About 50% of total credits) in the major discipline. Major courses shall be available to choose in every semester. The weightage of the credits of a course may differ (4-6 credits) based on level of the courses. The number of courses in Major may vary from semester to semester.

2.2. Minor Discipline Course

Minor discipline is the broader understanding of the course beyond the major discipline course.

2.3. Interdisciplinary/ Multidisciplinary/Allied Course

This is constituent discipline of the major courses and helps learners to acquire core competence in relevant or any other independent courses. This course may be major specific or other discipline specific. Minimum of 9 credits may be allocated to Interdisciplinary/ Multidisciplinary/Allied courses.

2.4. Summer Internship / Field visits / Projects/ Apprenticeship / Community Engagement and Service corresponding to Major Subject, Co-Curricular Courses and Research Project.

- Internship/ Apprenticeship corresponding to Major subjects are suggested in fifth or sixth semester.
- Field visits/ Projects / Community Engagement and services corresponding to Major subject to be offered in third years.

2.5. Research Project/Dissertation:

The research project / dissertation will be in major discipline with social relevance leading to product development / problem solving / prototypes.

S.No	Category	Abbreviation	Description
1	Core Course	CC	Mandatory courses that provide fundamental and advanced knowledge in the primary discipline, ensuring academic depth and programme uniformity.
2	Allied Course	AC	Supportive courses related to the core discipline that enhance conceptual understanding and interdisciplinary knowledge.
3	Allied Optional	AO	Elective allied courses that allow students to choose additional subjects related to or supportive of the major discipline.
4	Foundation Course	FC	Courses designed to bridge the gap between school education and higher education by strengthening basic academic skills and knowledge.
5	Ability Enhancement Compulsory Course	AECC	Mandatory courses aimed at enhancing essential skills such as communication and environmental awareness for all students.
6	AE-1: Communicative English	AE-1	A compulsory course offered in Semester II to develop communication and language skills, conducted beyond regular class hours.
7	AE-2: Environmental Science	AE-2	A compulsory course offered in Semester I focusing on environmental awareness, sustainability, and responsible citizenship.
8	Value Education	VE	Courses that promote moral, ethical, and social values to ensure holistic personality development and responsible citizenship.
9	Skill Enhancement Course	SEC	Application-oriented courses designed to develop practical, technical, and employability skills related to the programme.
10	Non-Major Elective/Extra Departmental Course	NME/EDC	Interdisciplinary courses offered by other departments to provide basic knowledge outside the student's major, promoting multidisciplinary learning.
11	Discipline Specific Elective	DSE	Advanced and specialized elective courses within the discipline offered in Semesters V and VI, allowing students to choose areas of interest.
12	Self Study	SS	A course designed for independent learning, completed outside regular class hours to promote learner autonomy.
13	Internship	IS	Practical training undertaken after Semester IV during summer, followed by report submission and viva-voce in Semester V.
14	Outreach Programme	OR	A compulsory activity to promote social responsibility and community engagement through service-oriented initiatives.
15	Extra Credit Courses	EC	Additional credits earned through approved online courses such as MOOCs offered via platforms like SWAYAM and NPTEL or through institutional certificate courses.

B.COM–INFORMATION TECHNOLOGY

(FOR THE CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2026 - 2027 ONWARDS)

I to IV SEMESTERS

SCHEME OF EXAMINATIONS

SEMESTER – I										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P			Internal	External		
I	26UTL1C1	Tamil Paper-I	5	-	-	3	25	75	100	3
	26UHN1C1	Hindi Paper-I								
	26UFR1C1	French Paper-I								
II	26UEN101	Communication Skills – I	5	-	-	3	25	75	100	3
III	26UCI101	CC I: Financial Accounting-I	5	-	-	3	25	75	100	5
	26UCI102	CC II: <i>Introduction to Information Technology</i>	5	-	-	3	25	75	100	4
	26UCI103	CC Lab I: <i>Modern Office Automation Tools</i>	-	2	-	3	20	30	50	1
	26UCI1A1/ 26UCI1A2	GE I – Allied: Business Economics/ Principles of Management	5	-	-	3	25	75	100	4
IV	26EVS101	AECC I: Environmental Studies	2	-	-	2	-	50	50	2
	26HEC101	VE: Human Excellence - Personal Values & Indian Yoga Practice – I	1	-	-	2	20	30	50	1
V		Extension Activities – Annexure II	-	-	-	-	-	-	-	-
Total			30				165	485	650	23

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; **AECC** - Ability Enhancement Compulsory Course; **VE**-Value Education

SEMESTER – II										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	26UTL2C2	Tamil Paper-II	5	-	-	3	25	75	100	3
	26UHN2C2	Hindi Paper-II								
	26UFR2C2	French Paper-II								
II	26UEN202	Communication Skills – II	5	-	-	3	25	75	100	3
III	26UCI204	CC III: Financial Accounting- II	5	-	5	3	25	75	100	4
	26UCI205	CC IV: C++ Programming	5	-	-	3	25	75	100	4
	26UCI206	CC Lab II: Programming Lab in C++	-	2	-	3	20	30	50	1
	26UCI2A1/ 26UCI2A2	GE II – Allied: Business Law / AI in Digital Marketing	5	-	-	3	25	75	100	3
IV	26UCI2S1/ 26UCI2S2	SEC I: Naan Mudhalvan : Campus to Corporate / Security Markets	2	-	-	2	-	50	50	2
	26HEC202	VE : Human Excellence - Family Values & Indian Yoga Practice – II	1	-	-	2	20	30	50	1
V		Extension Activities - Annexure II	-	-	-	-	-	-	-	-
EC		CERTIFICATE COURSE Annexure-III								
		MOOC Certificate Courses								
Total			30				165	485	650	21

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; **AECC** - Ability Enhancement Compulsory Course;

SEC – Skill Enhancement Course; **VE**-Value Education

SEMESTER – III										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P			Internal	External		
I	26UTL3C3	Tamil Paper-III	4	-	-	3	25	75	100	3
	26UHN3C3	Hindi Paper-III								
	26UFR3C3	French Paper-III								
II	26UEN303	Communication Skills – III	4	-	-	3	25	75	100	3
III	26UCI 307	CC V: Corporate Accounting	5	-	5	3	25	75	100	4
	26UCI 308	CC VI: RDBMS	5	-	-	3	25	75	100	3
	26UCI 309	CC Lab III: RDBMS Practical	-	2	-	3	20	30	50	1
	26UCI 310	CC Lab IV: Web designing-HTML& Java Script	-	3	-	3	20	30	50	2
	26UCI 3A1 / 26UCI 3A2	GE III – Allied III: Vedic Mathematics and Statistics/ Information and Cyber Security	5	-	5	3	25	75	100	4
IV	26UCI3N1/ 26UCI3N2	Extra Departmental Course (EDC-I): Information Technology for Business / Digital Banking	1	-	-	2	-	50	50	1
	26HEC303	Human Excellence - Professional Values & Ethics - SKY Yoga Practice – III	1	-	-	2	20	30	50	1
	26GKL301	General Awareness - Self Study	ss	-	-	2	-	50	50	1
V	26UHW301	Health and Wellness	2#	-	-	-	-	-	-	1
		Extension Activities - Annexure II	-	-	-	-	-	-	-	-
	26UCI3VA	Value Added Course I								Grade
		MOOC Certificate Courses								
Total			30				185	565	750	24

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; VE-Value Education VA –Value Added courses

*Extra Credits;

SEMESTER – IV										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	26UTL4C4	Tamil Paper-IV	4	-	-	3	25	75	100	3
	26UHN4C4	Hindi Paper-IV								
	26UFR4C4	French Paper-IV								
II	26UEN4C4	Communication Skills – IV	4	-	-	3	25	75	100	3
III	26UCI411	CC VII: Income Tax	6	-	5	3	25	75	100	4
	26UCI 412	CC VIII: <i>Python for Business (Theory)</i>	5	-	-	3	25	75	100	4
	26UCI 413	CC Lab V: <i>Python programming (Practical)</i>	-	2	-	3	20	30	50	1
	26UCI 4A1 / 26UCI 4A2	GE IV – Allied IV: Software Project Management / Cloud Computing	5	-	5	3	25	75	100	4
IV	26UCI 4S1/ 26UCI 4S2	SEC II: Naan Mudhalvan: Industry 4.0/ <i>AI in Business</i>	2	-	-	2	-	50	50	2
	26UCI4N1 / 26UCI4N2	Extra Departmental Course (EDC-II) : Digital Advertising and Promotion / AI and Smart Technology	1	-	-	2	-	50	50	1
	26HEC404	Human Excellence - Social Values & SKY Yoga Practice – IV	1	-	-	2	20	30	50	1
V		Extension Activities - Annexure II	-	-	-	-	-	-	-	1
		CERTIFICATE COURSE Annexure-III								
	26UCI4VA	Value Added Course II								Grade
		MOOC Certificate Courses								
Total			30				165	535	700	24

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; SEC – Skill Enhancement Course; VE-Value Education *Extra Credits;

List of Abbreviations:

CC – Core Course

SEC – Skill Enhancement Course

VAC – Value Added Course

VE – Value Education

AECC – Ability Enhancement Compulsory Course

DSE – Discipline-Specific Elective

ALC – Advanced Learner Course

NOTE:

1. Include at least one Indian Knowledge System (IKS) course that is relevant to department-specific and regional language teaching in the programme.
2. Include Project/Field visit/Internship compulsory component in curriculum.
3. Include Blended mode of teaching at least one hour for a course and also minimum of two courses in a semester.

Passed by	Board of Studies Meeting held on 07.03.2026
Approved by	33rd Academic Council Meeting held on .03.2026

Question Paper Pattern (Based on Bloom's Taxonomy)

K1-Remember; K2- Understanding; K3- Apply; K4-Analyze; K5- Evaluate

1. Theory Examinations: 75 Marks (Part I, II, & III)

(i) Test- I & II, ESE:

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q1 – 5 MCQ) (Q6 – 10 Define / Short Answer / MCQ)	10 * 1 = 10	MCQ / Define	75
K3 (Q11-15)	B (Either or pattern)	5 * 5 = 26	Short Answers	
K4 & K5 (Q16 – 20)	C (Either or pattern)	5 * 8 = 40	Descriptive/ Detailed	

2. Theory Examinations: 38 Marks (3 Hours Examination) (Part III: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q 1 – 10 MCQ)	10 * 1 = 10	MCQ	50 (Reduced to 38)
K3 (Q11 – 15)	B (Either or pattern)	5 * 3 = 15	Short Answers	
K4 & K5 (Q16-20)	C (Either or pattern)	5 * 5 = 26	Descriptive/ Detailed	

3. Theory Examinations: 38 Marks (2 Hours Examination) (Part IV: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1-10)	A (Q1 – 5 MCQ) (Q6–10 Define / Short Answer)	10 * 1 = 10	MCQ / Define	50 (Reduced to 38)
K3, K4 & K5 (Q11-15)	B (Either or pattern)	5 * 8 = 40	Descriptive/ Detailed	

4. Practical Examinations:

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (Core / Elective)	50	20	30	10	05	05
Practical (Core / Elective)	75	30	45	20	05	05
Practical (Core / Elective)	100	40	60	30	05	05

5. Project:

Paper	Maximum Marks	Marks for		
		CIA	CEE	
			Evaluation	Viva-voce
Project	100	26	50	26
Project	150	40	75	35
Project	200	50	100	50

* CIA – Continuous Internal Assessment & CEE – Comprehensive External Examinations

Components of Continuous Internal Assessment (CIA)

THEORY

Maximum Marks: 100; CIA Mark: 26; CEE Mark: 75;

Components		Calculation	CIA Total
Test 1	75	$(75+75+15+10)/7$	26
Test 2 / Model	75		
Assignment / Digital Assignment	15		
Others*	10		

*Others may include the following: Seminar / Socratic Seminars, Group Discussion, Role Play, APS, Class participation, Case Studies Presentation, Field Work, Field Survey, Term Paper, Workshop / Conference Participation, Presentation of Papers in Conferences, Quiz, Report / Content Writing, etc.

Maximum Marks: 50; CIA Mark: 12; CEE Mark: 38; (Part III: If applicable)

Components		Calculation	CIA Total
Test 1	50	$(50+50+10+10)/10$	12
Test 2 / Model	50		
Assignment / Digital Assignment	10		
Seminar	10		

PROJECT

Maximum Marks: 100; CIA Mark: 26; CEE Mark: 75;

Components		Calculation	CIA Total
Review I	5	5+5+5+10	26
Review II	5		
Review III	5		
Report Submission	10		

Maximum Marks: 200; CIA Mark: 50; CEE Mark: 150;

Components		Calculation	CIA Total
Review I	10	10+ 10+10+20	50
Review II	10		
Review III	10		
Report Submission	20		

** Components for 'Review' may include the following:*

Originality of idea, relevance to current trend, candidate involvement, and presentation of report for Commerce, Management & Social Work.

Synopsis, System Planning, Design, Coding, Input form, Output format, Preparation of Report & Submission for Computer Science cluster.

Continuous Internal Assessment for Project

For Commerce, Management & Social Work Programme

The Final year Commerce, Management & Social Work students should undergo a project work during (V/VI) semester

- ❖ The period of study is for 4 weeks.
- ❖ Project / Internship work has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- ❖ Students are divided into groups and each group is guided by a Mentor.
- ❖ The group should not exceed four students, also interested student can undergo individually.
- ❖ A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report / Project.
- ❖ Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned Mentor (Internal Examiner).
- ❖ Project work constitutes 100 marks, out of which 26 is CIA and 75 is CEE Marks.

Mark Split UP

CIA	CEE	Total
26	75	100

S. No	Components for CIA	Marks
1	Review – I *	5
2	Review – II *	5
3	Review – III *	5
4	Rough Draft Submission	10
Total		26

* Review includes Objectives and Scope, Research Methodology, Literature Review, Data Analysis and Results, Discussion and Interpretation, Recommendations and Implications, Presentation and Format, Creativity and Originality, and Overall Impact and Contribution.

S. No	Components for CEE	Marks
1	Evaluation*	50
2	Viva-Voce	26
Total		75

* Evaluation includes Originality of Idea, Relevance to Current Trend, Candidate Involvement, Thesis Style / Language, and Presentation of Report.

Components for CEE: 75 Marks

Components for CEE	Marks	Total	Grand Total
Evaluation			75
Title Relevance of the Industry/Institute	10	50	
Technology	10		
Design and Development Publishing	10		
Testing, Report	20		
Viva Voce			
Project Presentation	10	26	
Q&A Performance	15		

HEALTH AND WELLNESS COURSE

Scheme of Evaluation

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

Programme code:	B.COM- IT		Programme Title:	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI101		Title:	Batch:	2026-2029
			CC1	Semester:	I
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	-	Credits:	5
			Financial Accounting-I		

Course Objective

To enable students to prepare and present various financial accounting statements in accordance with accounting principles.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Recall the basic concepts, conventions, journal, ledger and trial balance used in financial accounting.	PO1(3), PO2(2)
CO2	Explain the preparation of final accounts of a sole trading concern with necessary adjustments.	PO1(3), PO2(2), PO3(1)
CO3	Apply various methods of depreciation and accounting procedures for bills of exchange.	PO3(2), PO4(3), PO5(2)
CO4	Analyse accounting problems relating to incomplete records and preparation of financial statements.	PO3(3), PO4(2), PO5(3), PO6(1)
CO5	Evaluate accounting treatments relating to branch accounts, hire purchase and royalty.	PO5(3), PO6(2), PO10(2), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

FINANCIAL ACCOUNTING-I

Units	Content	Hrs
Unit I	Introduction to Accounting Cycle Accounting – Definition – Concepts and Conventions (AS-09) – Accounting Standards – Meaning – Final Accounts of a Sole Trader (AS-04) – IFRS-Meaning- Uses and Importance. <i>Digital Accounting Environment and AI-assisted Accounting Systems.</i>	15
Unit II	Depreciation Accounting and Single Entry System Depreciation Accounting – Methods of Depreciation- Straight Line and Diminishing Balance Methods – Annuity Method. Single Entry system – Meaning and Salient Features – Statement of Affairs Method- Conversion Method.	15

Unit III	Branch Accounting Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts –Inter-Departmental Transfer.	15
Unit IV	Hire Purchase and Installment accounting Hire Purchase and Installment- Hire Purchase Accounting – Default and Repossession- Installment Accounting.	15
Unit V	Royalty Accounting Royalty Accounting (Excluding Sub-Lease) – -Minimum Rent, Short working, Recoupment of short working, Methods of recoupment, Short working written off- Accounting treatment –Journal entries and ledger accounts in the books of Lessee and Landlord-Adjustment of minimum rent due to Strike and Lock out	15
	Total Contact Hrs	75

NOTE:Theory 20% & Problems 80%

*Italicized texts are for self study

Pedagogy

Step-by-Step Demonstrations, Peer Problem-Solving, Practice-Oriented Teaching

Assessment Method

Class Test, Quiz, Assignment Problems

Text Book

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	T. S. Reddy & A. Murthy	Financial Accounting	Margham Publishers, Chennai	2025

Reference Books

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	Jain S.P., Narang K.L., Simmi Agrawal & Monika Sehgal	Financial Accounting	Kalyani Publishers, 12th Revised Edition	2022
2	Vinayakam N. & Charumathi B.	Financial Accounting	Sultan Chand & Sons, New Delhi, Revised Edition	2021
3	Pauline Weetman	Financial Accounting: An Introduction	Pearson Education / Pitman Publishing, Latest Edition	2019

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM-IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI102			Title:	Batch:	2026-2029
				CCII:	Semester:	I
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	-	Introduction to Information Technology	Credits:	4

Course Objectives

To enable students to understand the fundamentals of computer systems and the role of information technology in business applications.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Identify the fundamental concepts of computers and information technology.	P01(3), P02(2)
CO2	Describe the types, components and generations of computers.	P01(3), P02(2), P03(1)
CO3	Summarize the different programming languages and computer networks.	P02(2), P03(2), P010(1)
CO4	Explain the concepts of internet, World Wide Web and related applications.	P02(3), P03(2), P010(2)
CO5	Classify the applications of computers and information systems in various business fields.	P03(2), P04(2), P05(1), P010(3), P015(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

Introduction to Information Technology

Units	Content	Hrs
Unit I	Introduction to Information Technology: Information- Sources of information- Levels of information- Frequency of information- Characteristics of information-Uses of information – Flow of information in organization- Information Technology-Application of it in various areas of business-General applications of it in various fields.	15
Unit II	Introduction to Computer: Introduction- Characteristics of computers - Importance of computers - Development of computers and generation of computers- Classification of computers - Classification of digital computers - Uses of computers.	15

Unit III	Components of Computer: Introduction- Parts of Computer- Input units- Output units – Central processing unit- Secondary storage Devices. Hardware and Software: Introduction-Computer hardware-Computer software – Types of software.	15
Unit IV	Programming Languages: Machine language-Assembly language-High-Level Language- Types of high level language. Computer Network: Introduction - Types of network – LAN – LAN Structures- WAN- MAN- WLAN- Mobile Networks.	15
Unit V	Operating System: Introduction – Classifications of Operating Systems – Functions of Operating Systems- Features of Operating Systems: DOS,UNIX, Windows. Internet AND www: Introduction-Internet – Evolution of internet - Internet protocols– WWW-Advantages and disadvantages of Internet – Intranet- Extranet - <i>Artificial Intelligence Fundamentals and Business Applications</i>	15
Total Contact Hrs		75

**Italicized texts are for self study*

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment

Text Book

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	R. Saravana Kumar, R. Parameswaran & T. Jayalakshmi	A Textbook of Information Technology	S. Chand & Company Pvt. Ltd., New Delhi., 16th Edition	2016

Reference Books

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	Brightman & Dimsdale	Computer and Common Sense	Pearson Education Limited, New Delhi	2020
2	R. K. Taxali	P.C. Software Made Simple	McGraw-Hill Education, New Delhi	2017
3	Henry C. Lucas	Introduction to Technology Management	McGraw-Hill Inc., U.S	2020

Course Designed by		
Verified by HOD	Dr.M.Akilanayaki	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

Programme code:	B.COM-IT		Programme Title:	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI103		Title:	Batch:	2026-2029
			CC Lab: I	Semester:	I
Practical Hrs./ Week	2	Tutorial Hrs./Sem.	-	Modern Office Automation Tools	Credits: 1

Course objective

To develop basic skills in using office automation tools for business applications.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Use MS Word to create and format documents.	PO1(2), PO2(2), PO10(3)
CO2	Perform basic calculations and create charts using MS Excel.	PO3(2), PO4(2), PO10(3)
CO3	Create simple presentations using MS PowerPoint.	PO2(3), PO10(3), PO11(1)
CO4	Work with tables, queries, forms, and reports in MS Access.	PO3(2), PO4(3), PO5(2), PO10(3)
CO5	Create and manage forms and sheets using Google Workspace.	PO2(2), PO7(1), PO10(3), PO11(2), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

MODERN OFFICE AUTOMATION TOOLS

Units	List of Exercises	Hrs
Unit I	MS WORD 1. Format the given text using bold, italics, underline, and different font styles. 2. Create a table with at least 4 columns and 5 rows and fill in sample data. 3. Perform a mail merge using a sample letter and recipient list. 4. Prepare a professional resume using MS Word templates and formatting tools.	5
Unit II	MS EXCEL 1. Prepare an invoice with product details, prices, and total calculations. 2. Create a salary bill for employees, including basic salary, deductions, and net pay.	10

	3. Design an inventory list and apply conditional formatting for stock levels. 4. Analyze student results using formulas, sorting, and filtering. 5. Create a Pivot Table and generate a chart based on sample data. 6. Calculate the monthly payment of a loan using financial functions. 7. Prepare a loan amortization schedule with interest and principal breakdown. 8. Display inventory status using Excel formulas and charts.	
Unit III	MSPOWERPOINT 1. Design a slide presentation for a new product launch with animations and transitions. 2. Create a seminar presentation with structured slides and speaker notes. 3. Develop an organizational chart for an industry using Smart Art graphics.	5
Unit IV	MSACCESS 1. Create a student database and retrieve information using queries. 2. Design a form using the form wizard for easy data entry.	5
Unit V	GOOGLEWORKSPACE 1. Create a Google Form to collect customer feedback and analyze responses. 2. Use Google Sheets to prepare a stock summary with conditional formatting and formulas. 3. Make a Google Slides presentation for a business proposal. Add themes, images, and animations. 4. Organize project files in Google Drive and share them with your team. Set access permissions properly.	5

Pedagogy

Demonstration by Instructor, Hands-On Practice, Skill-Based Training, Observation & Recording

Assessment Method

Record Book Evaluation, Practical Examination, Viva Voce, Internal Lab Tests

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM-IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI1A1			Title:	Batch:	2026-2029
				GE-1 ALLIED-I	Semester:	I
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	-	Business Economics	Credits:	4

Course Objective

To equip students with an understanding of economic concepts and their practical application in business decision-making.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Recall fundamental concepts of microeconomics and macroeconomics.	P01(3), P02(2)
CO2	Explain demand, elasticity, consumer behavior, and methods of demand forecasting.	P01(3), P02(2), P03(1)
CO3	Apply cost, production, and pricing principles to business decision-making.	P03(2), P04(3), P05(2)
CO4	Analyze pricing strategies and market structures in business decisions.	P03(3), P04(2), P05(3), P06(1)
CO5	Evaluate the effects of inflation, monetary policy, and data-driven tools on business decisions.	P05(3), P06(2), P08(2), P010(2), P015(1)

CO-PO Mapping

COs \ POs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	2	1	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	2	3	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	3	2	3	1	-	-	-	-	-	-	-	-	-
CO5	-	-	-	-	3	2	-	2	-	2	-	-	-	-	1

3 Point Scale – 1, 2, 3

BUSINESS ECONOMICS

Units	Content	Hrs
Unit I	Economics – Definition – Economic Analysis – Micro and Macro Economics – Business Economics – Definition – Scope of Business Economics – Economic Concepts Applied in Business Economics – Role and Responsibilities of a Business Economist.	15
Unit II	Demand - Law of Demand – Determinants of Demand - Elasticity of Demand – Types – Measurement - Demand Forecasting – Methods of Demand Forecasting – Demand Distinctions. Indifference Curve Analysis – Consumer's Equilibrium-- Consumer Surplus – Measurement of Consumer Surplus.	15

Unit III	Cost Concepts– Cost and Output Relationship – Production Function –Isoquants– Law of Variable Proportions – Returns to Scale – Producer's Equilibrium. Pricing: Meaning- Objectives, Pricing Methods.	15
Unit IV	Market Structure – Price and Output Determination under Perfect Competition – Monopoly – Monopolistic Competition – Oligopoly.	15
Unit V	National Income–Definition–Concepts of National Income-Methods of Calculating National Income. Inflation: Meaning-Types-Causes- <i>Remedies to inflation</i> –Effect of Inflation. <i>Data-driven Economics and AI in Business Decision Making</i>	15
Total Contact Hrs		75

**Italicized texts are for self study*

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	S. Sankaran	Business Economics	Margham Publications, Chennai, Revised Edition	2022

Reference Books

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	K.P.M. Sundharam & E.N. Sundharam	Business Economics	Sultan Chand & Sons, New Delhi, 5th Edition	2022
2	P.N. Reddy & H.R. Appanniah	Principles of Business Economics	Sultan Chand & Sons, New Delhi, Revised Edition	2019

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM-IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI1A2			Title:	Batch:	2026-2029
				GE-1 ALLIED-I	Semester:	I
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	-	Principles of Management	Credits:	4

Course Objectives

To enable students to understand the fundamental concepts, principles, and functions of management, and to develop the ability to apply management practices effectively in modern organizations.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Recall the fundamental concepts, principles, and theories of management.	PO1(3), PO2(2)
CO2	Explain the planning process and various approaches to organizational decision making.	PO1(3), PO2(2), PO3(1)
CO3	Apply organizing and staffing techniques for effective utilization of organizational resources.	PO3(2), PO4(3), PO5(2), PO7(1)
CO4	Analyze directing functions including communication, leadership, and motivation in organizations.	PO3(3), PO4(2), PO5(2), PO7(2), PO14(2)
CO5	Evaluate coordination and controlling methods for improving organizational performance.	PO5(3), PO6(2), PO8(2), PO11(1), PO14(2), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

PRINCIPLES OF MANAGEMENT

Units	Content	Hrs
Unit I	Management – Meaning – Definition - Nature and Scope of Management – Management as a Science, an Art or a Profession – Process – Levels of management – F.W.Taylor's Scientific Management – Fayol's Theory of Management. <i>AI-Augmented Management.</i>	15
Unit II	Planning – Process – Types of Plans – Objectives, Policies, Procedures, Rules, Strategies, Programmes and Budgets - Decision making - Process of decision making – Types of decision – Problems involved in decision making.	15

Unit III	Organizing – Concept – Organization as a process – Elements of Organization process – Types of organization- Span of Control – Delegation – Centralization – Decentralization.	15
Unit IV	Staffing–Functions–Process–Selection–Recruitment–Training. Directing–Concept – Elements of Directing – Principles of Directing – Process of Directing.	15
Unit V	Co-ordination – Controlling – Need and importance – Process – Characteristics of an ideal control system – Budgetary Control. <i>Digital Leadership.</i>	15
	Total Contact Hrs	75

**Italicized* texts are for self study

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	Dinkar Pagare	Business Management	Sultan Chand & Sons, New Delhi, 6th Revised Edition	2018 (Reprint 2021)

Reference Books

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	Karminder Ghuman & K. Aswathappa	Management: Concepts, Practice and Cases	Tata McGraw-Hill Education Pvt. Ltd., New Delhi, Revised Edition	2020
2	N. Premavathi	Principles of Management	Sri Vishnu Publications, Chennai, Revised Edition	2019
3	J. Jayasankar	Principles of Management	Margham Publications, Chennai, Reprint Edition	2018

Course Designed by		
Verified by HOD	Dr.M.Akilanayaki	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

Programme code:	B.COM-IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI204			Title:	Batch:	2026-2029
				CC-III	Semester:	II
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	5	Financial Accounting-II	Credits:	4

Course Objective

To enable students to prepare and present various financial accounting statements in accordance with accounting principles.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Recall the accounting rules and procedures relating to the admission, retirement, and death of a partner in a partnership firm.	PO1(3), PO2(2)
CO2	Explain the methods of valuation of goodwill and the procedures for settlement of accounts of retiring partners.	PO1(3), PO2(2), PO3(1)
CO3	Apply the accounting rules and procedures for settlement of accounts among partners during dissolution of a firm.	PO3(2), PO4(3), PO5(2)
CO4	Analyze the accounting procedures involved in partnership accounts and their practical applications in business situations.	PO3(3), PO4(2), PO5(3), PO6(1)
CO5	Evaluate the accounting treatment relating to joint venture.	PO5(3), PO6(2), PO10(2), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

FINANCIAL ACCOUNTING-II

Units	Content	Hrs
Unit I	Admission of a Partner : Partnership- Introduction- Types – Admission of a Partner – Methods of valuation of Goodwill – Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution Profits – Capital Adjustments.	15
Unit II	Retirement and Death of a partner : Retirement of Partner – Calculation of Gaining Ratio – Revaluation of Assets and Liabilities–Treatment of Goodwill – Treatment of Undistributed Profits or losses- Settlement of the total amount due to the Retiring partner. Death of a Partner –Calculation of amount due to Deceased partner -Methods of calculating deceased Partner's share of profit – On the basis of time – on the basis of Turnover.	15
Unit III	Dissolution and Insolvency of a partner : Dissolution of firm – Modes of	15

	Dissolution of Firm – Settlement of accounts- Insolvency of a Partner – Garner Vs Murray – Insolvency of two partners.	
Unit IV	Insolvency of all Partners and Sale of firm : Insolvency of all Partners – Deficiency Account – Piecemeal Distribution of cash (Proportionate Capital Method only).	15
Unit V	Joint Venture Account (AS-11) : Joint Venture Account – Meaning- Features- Distinction between Joint Venture and Partnership-Accounting for Joint Venture- Separate set of books-Separate set of books is not kept.	15
	Total Contact Hrs	75

NOTE: 20%Theory, 80%Problem

****Italicized texts are for self study***

Pedagogy

Step-by-Step Demonstrations, Peer Problem-Solving, Practice-Oriented Teaching

Assessment Method

Class Test, Quiz, Assignment Problems

Text Book

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	T. S. Reddy & A. Murthy	Financial Accounting	Margham Publishers, chennai	2025

Reference Books

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	Jain S.P., Narang K.L., Simmi Agrawal & Monika Sehgal	Financial Accounting	Kalyani Publishers, 12th Revised Edition	2022
2	Vinayakam N. & Charumathi B.	Financial Accounting	Sultan Chand & Sons, New Delhi, Revised Edition	2021
3	Pauline Weetman	Financial Accounting: An Introduction	Pearson Education / Pitman Publishing, Latest Edition	2019

Course Designed by		
Verified by HOD	Dr.M.Akilanayaki	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

Programme code:	B.COM-IT		Programme Title:	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI205		Title:	Batch:	2026-2029
			CCIV:	Semester:	II
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	-	Credits:	4

Course Objective

To provide students with fundamental knowledge of C++ programming and object-oriented concepts for developing structured and efficient programs.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Recall the basic concepts and structure of the C++ programming language.	P01(3), P02(2)
CO2	Explain C++ tokens, data types, classes, and object concepts.	P01(3), P02(2), P03(1)
CO3	Apply user-defined functions and control structures to solve programming problems.	P03(2), P04(3), P05(2), P010(2)
CO4	Develop programs using arrays, pointers, and object-oriented features.	P03(3), P04(3), P05(3), P010(3), P011(1)
CO5	Evaluate the use of constructors, destructors, and file handling techniques in C++ programs.	P05(3), P06(2), P010(3), P011(2), P015(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

C++PROGRAMMING

Units	Content	Hrs
Unit I	Introduction to OOPs - Key concepts of Object-Oriented Programming – Advantages – Object Oriented Languages – I/O in C++ - C++ Declarations. Control Structures: Decision Making Statements: If.. Else, jump, goto, break, continue, Switch case statements –Loops in C++: for, while, do-functions in C++-Inline functions–Function Overloading.	15
Unit II	Declaring Objects – Defining Member Functions – Static Member variables and functions – Array of objects –friend functions – Overloading member functions–Bit fields and classes–Constructor and Destructor with static members.	15

Unit III	Overloading unary, <i>binary operators</i> – Overloading Friend functions – type conversion – Inheritance: Types of Inheritance – Single, Multilevel, Multiple, Hierarchical, Hybrid, Multi path inheritance – Virtual base Classes – Abstract Classes.	15
Unit IV	Pointer Declaration–Pointer to Class, Object–this pointer–Pointers to derived classes and Base classes–Arrays– <i>Characteristics</i> –Array of classes–Memory models – new and delete operators – dynamic object–Binding, Polymorphism and Virtual Functions.	15
Unit V	File stream classes–file modes–Sequential Read/Write operations– Binary and ASCII Files–Random Access Operation–Templates–Exception Handling–String–Declaring and Initializing string objects–String Attributes – Miscellaneous functions.	15
	Total Contact Hrs	75

**Italicized* texts are for self study

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	E. Balagurusamy	Object-Oriented Programming with C++	Tata McGraw-Hill (TMH), New Delhi	2024

Reference Books

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	Ashok N Kamthane	Object-Oriented Programming with Ansi And Turbo C++	Pearson Education, New Delhi	2020
2	Herbert Schildt	The Complete Reference C++	Tata McGraw-Hill (TMH), New Delhi	2018

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM-IT		Programme Title:	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI206		Title:	Batch:	2026-2029
			CC Lab II:	Semester:	II
Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Programming Lab in C++	Credits: 1

Course Objective:

To develop practical programming skills in C++ by implementing object-oriented concepts, functions, and program structures through hands-on exercises.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Recall the basic syntax, input/output operations, and control structures in C++.	PO1(2), PO2(2), PO10(3)
CO2	Explain the use of classes, objects, and member functions in C++ programs.	PO1(2), PO3(2), PO10(3)
CO3	Apply functions, arrays, and parameter passing techniques to develop simple C++ programs.	PO3(2), PO4(3), PO5(2), PO10(3)
CO4	Analyze the use of advanced concepts such as function overloading, friend functions, and inline functions in program development.	PO3(3), PO4(2), PO5(2), PO10(3), PO11(1)
CO5	Develop C++ programs using constructors and destructors to implement object-oriented programming concepts.	PO3(3), PO4(3), PO5(3), PO10(3), PO11(2), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

PROGRAMMING LAB IN C++ LIST Of PROGRAMS	
1. Develop a C++Simple Program by using Cascading I/ O Operators. 2. Develop a C++Simple Program by using Class & Objects. 3. Develop a C++Simple Program by using member function. 4. Develop a C++Simple Program by using Looping Structure. 5. Develop a C++Simple Program by using Call by reference. 6. Develop a C++Simple Program by using Inline Function. 7. Develop a C++Simple Program by using Function Overloading. 8. Develop a C++Simple Program to define the Class Outside the Function. 9. Develop a C++Simple Program by using Array Functions. 10. Develop a C++Simple Program by using Friend Functions. 11. Develop a C++Simple Program by using Constructors & Destructors. 12. Develop a C++Simple Program by using Destructors.	30HRS

Pedagogy

Demonstration by Instructor, Hands-On Practice, Skill-Based Training, Observation & Recording

Assessment Method

Record Book Evaluation, Practical Examination, Viva Voce, Internal Lab Tests

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM-IT			Programme Title:	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI2A1			Title:	Batch:	2026-2029
				GE –II ALLIED-II	Semester:	II
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	-	Business Law	Credits:	3

Course Objective

To enable students to understand the fundamental principles of business law and their application in commercial transactions and legal decision-making.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Recall the basic legal rules and concepts related to business and commercial transactions.	PO1(3), PO2(2)
CO2	Explain the fundamental principles of business law and the provisions of the Indian Contract Act.	PO1(3), PO2(2), PO3(1)
CO3	Apply legal principles to business situations involving contracts and commercial agreements.	PO3(2), PO4(3), PO5(2), PO13(2)
CO4	Analyze legal principles and techniques to resolve practical problems in commercial law.	PO3(3), PO4(2), PO5(3), PO6(1), PO13(2)
CO5	Evaluate the applicability of specific legal provisions to business cases and select appropriate legal solutions.	PO5(3), PO6(2), PO8(2), PO13(3), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

BUSINESS LAW

Units	Content	Hrs
Unit I	Indian Contract Act 1872: Introduction to Law- Definitions - Contract – Definition–Classification of Contracts– <i>Essential elements of a Valid Contract</i> – Offer–Acceptance–Types–Legal Requirements–Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance – Communication of Offer and Acceptance–Revocation of Offer and Acceptance.	15
Unit II	Consideration: Essentials of Valid Consideration – Stranger to Consideration– Exceptions. Capacity to Contract: Law Relating to Minor, Unsound Mind – Persons	15

	Disqualified by Law-Free Consent–Coercion–Un due Influence–Fraud–Mistake and Misrepresentation.	
Unit III	Contingent Contract: Rules Regarding Contingent Contract - Performance of Contract-Modes of Performance–Essentials of Valid Tender– Quasi Contract–Discharge of Contract–Modes of Discharge-Remedies for Breach of Contract.	15
Unit IV	Contract of Indemnity and Guarantee: Rights of Indemnity Holder –Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor And Pawnee.	15
Unit V	Contract of Agency: <i>Classification</i> –Creation of Agencies–Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent– <i>Termination of Agency. Legal Implications of Digital Contracts and AI Systems</i>	15
	Total Contact Hrs	75

**Italicized* texts are for self study

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	N. D. Kapoor	Business Law	Sultan Chand & Sons, New Delhi	2025

Reference Books

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	R.S.N. Pillai & Bagavathi	Business Law	S. Chand Publishing, New Delhi	2007 (Reprint edition)
2	Arun Kumar Sen	Commercial Law	The World Press Pvt. Ltd., Kolkata	2017

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM- IT	Programme Title:	Bachelor of Commerce (Information Technology)		
Course Code:	26UCI2A2	Title:	Batch:	2026-2029	
		GE -II ALLIED-II	Semester	II	
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	-	AI in Digital marketing	Credits: 3

Course objective

To equip students with the skills to design, implement, and evaluate AI-enabled digital marketing strategies across multiple online platforms.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Recall the fundamental concepts, strategies, and opportunities of digital marketing for brand development.	PO1(3), PO2(2)
CO2	Explain and analyze SEO and SEM techniques including keyword strategy and search engine advertising.	PO2(2), PO3(2), PO10(2)
CO3	Apply email and mobile marketing strategies for lead generation and campaign optimization.	PO3(2), PO4(3), PO5(2), PO10(2)
CO4	Develop social media marketing campaigns to enhance customer engagement and brand loyalty.	PO3(3), PO4(3), PO7(2), PO10(3), PO14(2)
CO5	Evaluate digital marketing performance using analytics and emerging AI-driven marketing trends.	PO5(3), PO6(2), PO8(2), PO10(3), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

AI IN DIGITAL MARKETING

Units	Contents	Hrs
Unit-1	Introduction to Digital Marketing and AI: Digital Marketing – Definition and Meaning – Importance of Digital Marketing – Evolution of Digital Marketing – Introduction to Artificial Intelligence – Meaning and Scope of AI in Marketing – AI-driven Digital Marketing Ecosystem – Components of Digital Marketing – Opportunities for Building Brand Websites – Basics of Website Planning and Creation.	15
Unit-2	Search Engine Optimization and Search Engine Marketing: Search Engine Optimization (SEO) – Meaning and Importance – Keyword Research and Keyword Strategy – SEO Strategy – SEO Success Factors – On-Page Optimization Techniques – Off-Page Optimization Techniques – Search Engine Marketing (SEM) – How Search Engines Work – SEM Components – Pay Per Click (PPC) Advertising – Display Advertising – Introduction to AI tools in Search Marketing.	15

Unit-3	Email Marketing and Mobile Marketing: Email Marketing – Meaning and Importance – Types of Email Marketing – Email Campaign Planning – Email Automation – Lead Generation – Measuring Email Campaign Effectiveness – Mobile Marketing – Mobile Channels – Location-based and Context-based Marketing – Mobile Apps and Mobile Commerce – SMS Campaigns – Basics of Customer Profiling and Targeting.	15
Unit-4	Social Media and Influencer Marketing: Social Media Marketing – Meaning and Importance – Major Social Media Channels – Social Media Content Strategy – Leveraging Social Media for Brand Promotion – Social Media Campaigns – Engagement Marketing – Building Customer Relationships – Creating Customer Loyalty – Influencer Marketing – Measuring Social Media Performance.	15
Unit-5	Digital Marketing Analytics and Emerging Trends: Digital Transformation in Marketing – Introduction to Marketing Analytics – Web Analytics – Channel Attribution – Analytics for Ads, Email, Mobile and Social Media – Data-driven Marketing Decisions – Recent Trends in Digital Marketing – AI-powered Content Marketing – Chatbots and Conversational Marketing – Online Reputation Management (ORM) – Risks and Ethical Issues in Digital Marketing.	15
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	Puneet Singh Bhatia	Fundamentals of Digital Marketing	Pearson Education, 3rd Edition	2023

Reference Books

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	Dave Chaffey & Fiona Ellis-Chadwick	Digital Marketing: Strategy, Implementation and Practice	Harlow, United Kingdom Pearson Education	2019
2	Jeff Larson & Stuart Draper	Digital Marketing Essentials	Hoboken, New Jersey, USA Wiley Publications	2023

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM-IT			Programme Title:	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI2S1			Title:	Batch:	2026-2029
				SECI: Naan Mudhalvan	Semester:	II
Lecture Hrs./Week	2	Tutorial Hrs./Sem.	-	Campus To Corporate	Credits:	2

Course Objective

To prepare students for the corporate environment by developing professional communication, workplace ethics, teamwork, and employability skills.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Explain corporate culture, workplace ethics, and professional behavior expected in organizations.	PO2(2), PO9(2), PO13(3)
CO2	Develop effective written and verbal communication skills for professional settings.	PO2(3), PO7(1), PO14(1)
CO3	Apply teamwork, time management, and continuous learning strategies in a corporate environment.	PO4(2), PO7(3), PO11(2), PO15(2)
CO4	Demonstrate appropriate corporate etiquette and prepare professional resumes.	PO2(3), PO7(2), PO14(2)
CO5	Demonstrate interview skills, group discussion techniques, and professional networking abilities.	PO2(3), PO7(3), PO14(3), PO11(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

CAMPUS TO CORPORATE

Units	Content	Hrs
Unit I	Corporate Culture – Overview of corporate culture, Identifying organizational values and norms. Professionalism and Work Ethics – Importance of professional behavior, Ethics in the workplace.	6
Unit II	Business Communication–Written communication in a corporate setting, Email Etiquette and formal writing. Verbal Communication –Effective speaking and presentation skills, Handling meetings and discussions.	6
Unit III	Teamwork and Collaboration–Building effective working relationships. Time Management–Prioritizing tasks and deadlines.	6

Unit IV	Corporate Etiquette–Dress code and grooming, Business meeting etiquette. Social Conversation Skills –Presenting ideas clearly and confidently.	6
Unit V	Resume Preparation–Crafting an effective resume, Group Discussion, Handling group discussions effectively - Interview Skills, Answering interview questions with confidence. <i>AI Readiness and Future Workplace Skills</i>	6
	Total Contact Hrs	30

**Italicized* texts are for self study

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	K. K. Ramachandran, K. K. Karthick	From Campus to Corporate	Pearson Publications, New Delhi	2020

Reference Books

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	Marla Harr	From Campus to Corporate	Sultan Chand & Sons, New Delhi	2020
2	Dr. S. S. Narula	From Campus to Corporate	Taxmann Publications, New Delhi	2020

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM-IT		Programme Title:	Bachelor of Commerce (Information Technology)		
Course Code:	26UCI2S2		Title:	Batch:	2026-2029	
			SECI: Naan Mudhalvan	Semester:	II	
Lecture Hrs./Week	2	Tutorial Hrs./Sem.	-	Security Markets	Credits:	2

Course Objective

To develop students' understanding of the structure, functioning, and regulatory framework of security markets and their role in financial systems.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Recall the basic concepts, instruments, and importance of the securities market.	PO1(3), PO2(2)
CO2	Explain the roles and functions of various participants in the securities market.	PO1(3), PO2(2), PO3(1)
CO3	Describe the regulatory framework governing securities markets and investor protection.	PO1(3), PO2(2), PO13(2)
CO4	Analyze the structure and functioning of the primary market including IPO and FPO processes.	PO3(3), PO4(2), PO5(2), PO6(1)
CO5	Evaluate the functioning of secondary markets, stock exchanges, and trading mechanisms.	PO5(3), PO6(2), PO8(2), PO10(1), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

SECURITY MARKETS

Units	Content	Hrs
Unit I	Introduction to Securities Market: Security market - Basic concepts - Role and importance of securities markets in the economy. Types of Securities: Equities (stocks), bonds (debentures), derivatives, commodities, and other financial instruments. Characteristics, features, and Valuation of different types of securities.	6
Unit II	Market Participants: Investors, traders, brokers, dealers, market makers, investment bankers, etc. Roles, functions, and responsibilities of various market participants.	6

Unit III	Regulatory Framework: Overview of regulatory bodies-Securities and Exchange Board of India (SEBI). Regulations governing securities issuance, trading, disclosure and investor protection.	6
Unit IV	Primary Market: Initial Public Offerings (IPOs) and Further Public Offerings (FPOs)-Process of issuing securities in the primary market-Due diligence, underwriting, and listing requirements.	6
Unit V	Secondary Market: Stock exchanges in India (e.g., BSE, NSE)-Trading mechanisms, order types, and settlement processes - Market indices and their significance. <i>AI and Algorithmic Trading in Securities Markets</i>	6
	Total Contact Hrs	30

**Italicized texts are for self study*

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning
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Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	Gordon and Natarajan	Financial Markets and Services	Himalaya Publishing House, Mumbai	2020

Reference Books

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	M.Y.Khan	Indian Financial System	Tata McGraw-Hill Education, New Delhi	2015
2	Ajay Shah and Susan Thomas	Indian Financial Markets: An Insider's Guide to How the Markets Work	Oxford University Press, New Delhi	2018

Course Designed by		
Verified by HOD	Dr.M.Akilanayaki	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

Programme code:	B.COM- IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI307			Title :	Batch :	2026-2029
				CC - V	Semester:	III
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	5	Corporate Accounting	Credits:	4

Course objective

To inculcate knowledge among the students about corporate accounting and its implication.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Understand the concept of share capital and record accounting entries for issue, allotment, forfeiture and reissue of shares.	P01(3), P02(2)
CO2	Explain the meaning and types of preference shares and debentures and apply accounting procedures for their issue and redemption.	P01(3), P02(2), P03(1)
CO3	Prepare the final accounts of companies including Statement of Profit and Loss and Balance Sheet in vertical form.	P03(2), P04(3), P05(2)
CO4	Apply accounting principles for preparing accounts of banking companies including classification of advances and investments.	P03(3), P04(2), P05(3), P06(1)
CO5	Prepare and interpret the accounts of life and general insurance companies including revenue account and balance sheet.	P05(3), P06(2), P08(2), P010(2), P015(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

CORPORATE ACCOUNTING

Units	Content	Hrs
Unit I	Share capital Share – Meaning – Types – <i>Share Vs Stock</i> - Issue of Shares- at Par, Premium, Discount – Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture.	15
Unit II	Preference share and Debentures Preference shares- Meaning – <i>Types</i> - Methods of Redemption of Preferences Shares - Capital Redemption Reserve- Conditions of redemption of Preference share.	15

	Debentures-Meaning –Types- Issue-Redemption of debentures (Sinking Fund Method only).	
Unit III	Final Accounts of Companies Final Accounts of Companies - Statement of profit and loss - Balance Sheet (Vertical Form) – Notes to Accounts – Accounting Treatment – Preliminary Expenses - Calculation of Managerial Remuneration (Basic adjustments).	15
Unit IV	Banking Company Accounts (Banking Regulation Act 1949): Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments –Preparation of Profit and Loss Account and Balance sheet.	15
Unit V	Insurance Company Accounts (IRDA Act 1999): General Insurance– Revenue account- Net Revenue Account- Profit and loss account- Balance sheet.Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet.	15
Total Contact Hrs		75

NOTE:Theory 20% & Problems 80%

*Italicized texts are for self study

Pedagogy

Step-by-Step Demonstrations, Peer Problem-Solving, Practice-Oriented Teaching

Assessment Method

Class Test, Quiz, Assignment Problems

Text Book

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	Reddy and Murthy	Corporate Accounting	Margham Publications, Chennai	2017

Reference Books

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	Gupta R.L and Radha Swamy. M.	Corporate Accounts Theory Method and Applications	Theory Method and Applications	2017
2	Jain S.P and Narang K.L	Advanced Accountancy	New Delhi, Kalyani Publications	2017

Course Designed by		
Verified by HOD	Dr.M.Akilanayaki	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

Programme code:	B.COM- IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI308			Title :	Batch :	2026-2029
				CC - VI	Semester:	III
Lecture Hrs./ Week	5	Lab Hrs./Sem.	2	RDBMS	Credits:	3

Course Objective

The objectives of the course are to familiarize the concepts in RDBMS.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Explain the fundamental concepts and components of database systems.	PO1(3), PO2(2)
CO2	Describe relational database structures and integrity constraints.	PO1(3), PO2(2), PO3(1)
CO3	Apply SQL commands to create and manipulate database tables.	PO3(2), PO4(3), PO5(2), PO10(3)
CO4	Analyze queries using joins, subqueries, and database objects.	PO3(3), PO4(2), PO5(3), PO10(3), PO11(1)
CO5	Design relational databases using ER models and normalization techniques.	PO3(3), PO4(3), PO5(3), PO6(2), PO10(3), PO11(2), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

RDBMS

Units	Content	Hrs
Unit I	Introduction to Database Systems: Database – Meaning and Definition – Characteristics of Database – File System vs Database System – Components of Database System – Types of Databases – Database Users and Roles – Database Administrator (DBA) – Data Models – Introduction to Relational Database Model – Keys in Database (Primary Key, Foreign Key, Candidate Key, Composite Key) – Advantages of DBMS.	15
Unit II	Relational Database Concepts Structure of Relational Database – Tables, Rows and Columns – Relational Schema – Integrity Constraints (Domain, Entity and Referential Integrity) – Relational Algebra Concepts – Basic Relational Operations (Select, Project, Union, Set Difference, Cartesian Product) – Introduction to Relational Calculus – Data Independence.	15

Unit III	Structured Query Language (SQL) Introduction to SQL – Characteristics of SQL – Data Definition Language (DDL): CREATE, ALTER, DROP – Data Manipulation Language (DML): INSERT, UPDATE, DELETE – Data Query Language (DQL): SELECT Statement – WHERE Clause – ORDER BY – GROUP BY – HAVING – Aggregate Functions (SUM, AVG, COUNT, MIN, MAX).	15
Unit IV	Advanced SQL and Database Objects Joins in SQL – Types of Joins (Inner Join, Left Join, Right Join, Full Join) – Subqueries – Views – Indexes – Sequences – Introduction to Stored Procedures and Functions – Triggers – Transaction Control Language (TCL): COMMIT, ROLLBACK, SAVEPOINT – Data Control Language (DCL): GRANT, REVOKE.	15
Unit V	Database Design and Normalization Database Design Process – Entity Relationship (ER) Model – Components of ER Diagram (Entities, Attributes, Relationships) – Cardinality and Participation Constraints – Normalization – Objectives of Normalization – Functional Dependency – Normal Forms (1NF, 2NF, 3NF, BCNF) – Advantages of Normalization.	15
Total Contact Hrs		75

**Italicized texts are for self study*

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	Rajesh Narang	Database Management Systems	PHI Learning Pvt. Ltd., New Delhi, 2nd Edition	2023
2	Dr. Madhavi Vaidya	RDBMS In-Depth	BPB Publications, New Delhi, Revised Edition	2025

Reference Books

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	Shefali Naik	Concept of Database Management System	Pearson India Education Services, New Delhi	2024
2	Rajiv Chopra	Database Management System: A Practical Approach	S. Chand Publishing, New Delhi, 5th Edition	2022
3	A. D. Mankar	Relational Database Management System	Nirali Prakashan, Pune	2022

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM- IT		Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI309		Title :	Batch :	2026-2029
			CC Lab - III	Semester:	III
Practical Hrs./Week		Lab Hrs./Sem.	2	RDBMS (Practical)	Credits: 1

Course Objective:

The objectives of the course are to familiarize the concepts in RDBMS

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Apply SQL commands to create, modify, and manage database tables using DDL and DML operations.	PO3(2), PO4(2), PO10(3)
CO2	Retrieve and filter data effectively using SELECT queries, conditions, sorting, grouping, and aggregate functions.	PO3(2), PO4(3), PO5(2), PO10(3)
CO3	Implement relational integrity by creating primary key-foreign key relationships and performing multi-table operations.	PO3(3), PO4(3), PO5(3), PO10(3)
CO4	Analyze and execute complex queries using JOINS, subqueries, views, and indexes for efficient data retrieval.	PO3(3), PO4(3), PO5(3), PO10(3), PO11(1)
CO5	Design and implement small relational database applications based on ER models and normalization principles.	PO3(3), PO4(3), PO5(3), PO6(2), PO10(3), PO11(2), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

RDBMS (Practical)	
LIST OF PROGRAMMES	
1. Create a Student table with fields such as Student_ID, Name, Department, Year and Marks using SQL CREATE TABLE command. 2. Insert records into the Student table using INSERT statement and display the records using SELECT command. 3. Modify the structure of a table by adding a new column (Email or Phone Number) using ALTER TABLE command. 4. Update existing records in a table and delete selected records using UPDATE and DELETE commands. 5. Retrieve specific records from a table using WHERE clause (Example: Display students scoring more than 75 marks). 6. Use aggregate functions such as SUM, AVG, MAX, MIN and COUNT to perform calculations on table data. 7. Sort and group records using ORDER BY and GROUP BY clauses (Example: Display department-wise total marks). 8. Create two related tables such as Customer and Orders using Primary Key and Foreign Key constraints. 9. Retrieve data from multiple tables using JOIN operations (Example: Display customer name and order details using INNER JOIN). 10. Create a view to display selected columns from a table (Example: View of students who scored more than 70 marks). 11. Create an index on a table column to improve query performance. 12. Design a simple database schema for a Library Management System and identify primary keys, foreign keys and relationships.	30 Hrs

Pedagogy

Demonstration by Instructor, Hands-On Practice, Skill-Based Training, Observation & Recording

Assessment Method

Record Book Evaluation, Practical Examination, Viva Voce, Internal Lab Tests
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Course Designed by		
Verified by HOD	Dr.M.Akilanayaki	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

Programme code:	B.COM- IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI310			Title :	Batch :	2026-2029
				CC Lab -IV	Semester:	III
Practical Hrs./ Week	3	Tutorial Hrs./Sem.	-	Web designing- HTML & Java Script	Credits:	2

Course Objective

On successful completion of this course, the students should be able to design a website using HTML and Java Script.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Explain the basic concepts of web designing and structure of HTML documents.	P01(3), P02(2)
CO2	Demonstrate the use of HTML elements, forms and multimedia in webpage creation.	P01(2), P03(2), P010(3)
CO3	Apply JavaScript to create interactive web pages and perform simple validations.	P03(3), P04(2), P05(2), P010(3)
CO4	Analyze webpage behavior using JavaScript functions, events and control statements.	P03(3), P04(3), P05(3), P010(3), P011(1)
CO5	Design simple business-oriented web pages integrating HTML and JavaScript.	P03(3), P04(3), P05(3), P06(2), P010(3), P011(2), P015(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

Web designing-HTML& Java Script PROGRAMS	
1. Create a simple HTML webpage displaying heading, paragraph and horizontal line. 2. Create an HTML webpage to display text formatting tags such as bold, italic, underline and superscript. 3. Create a webpage showing ordered list, unordered list and definition list. 4. Design a webpage to display an image and hyperlink to another webpage. 5. Create an HTML table to display student details such as Register Number, Name, Course and Marks. 6. Create a webpage with frames or layout sections to display header, navigation and content. 7. Design a registration form using HTML form elements such as text box, radio button, checkbox and submit button. 8. Create a webpage using HTML elements such as header, footer, section and article. 9. Create a webpage to embed audio and video files using HTML multimedia tags. 10. Write a JavaScript program to display “Welcome to Web Programming” using alert message. 11. Write a JavaScript program to display the current date and time in a webpage. 12. Write a JavaScript program to perform addition of two numbers entered by the user. 13. Write a JavaScript program to check whether a number is even or odd. 14. Write a JavaScript program to find the largest among three numbers. 15. Write a JavaScript program using loop to display numbers from 1 to 10. 16. Write a JavaScript program to validate a login form (check username and password fields). 17. Write a JavaScript program to validate a student registration form (name, email and phone number). 18. Design a simple business webpage for a company profile using HTML and JavaScript with form validation.	45 HRS

Pedagogy

Demonstration by Instructor, Hands-On Practice, Skill-Based Training, Observation & Recording

Assessment Method

Record Book Evaluation, Practical Examination, Viva Voce, Internal Lab Tests
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Text Book

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	Dr. S. K. Sharma	Web Designing using HTML, DHTML and JavaScript	Laxmi Publications Pvt. Ltd., New Delhi, Latest Edition	2023
2	Satish Jain	Web Designing and Publishing	BPB Publications, Noida, Revised Edition	2025

Reference Book

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	Alok Ranjan, Abhilasha Sinha, Ranjit Battwad	JavaScript for Modern Web Development	BPB Publications, Noida	2020
2	Prof. Satish Jain, M. Geetha Iyer	Web Designing and Publishing (O Level Made Simple)	BPB Publications, Noida	2020
3	Vinod Kumar M, Sriram N	HTML 5.0 for Beginners	Notion Press, Chennai	2022

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM- IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI3A1			Title :	Batch :	2026-2029
				GE-III-ALLIED : III	Semester:	III
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	5	Vedic Mathematics and Statistics	Credits:	4

Course Objective

The mathematics and statistics program promotes mathematical skills and knowledge for their intrinsic, effectiveness in developing proficiency in analytical reasoning.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Explain the basic concepts of Vedic Mathematics and statistical methods used in data analysis.	PO1(3), PO2(2)
CO2	Demonstrate the application of Vedic techniques in performing arithmetic operations such as addition, subtraction, multiplication and division.	PO1(2), PO3(2), PO10(2)
CO3	Apply statistical measures such as mean, median, mode, geometric mean and harmonic mean to analyze numerical data.	PO3(3), PO4(2), PO5(2), PO10(3)
CO4	Analyze dispersion and skewness of data using statistical tools such as range, quartile deviation, mean deviation and standard deviation.	PO3(3), PO4(3), PO5(3), PO10(3), PO11(1)
CO5	Evaluate relationships between variables using correlation techniques such as Karl Pearson's coefficient, rank correlation and concurrent deviation.	PO3(3), PO4(3), PO5(3), PO6(2), PO10(3), PO11(2), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

VEDIC MATHEMATICS AND STATISTICS

Units	Content	Hrs
Unit I	Vedic Mathematics- What is vedic Mathematics?- Use of Vedic Mathematics- Addition- Vedic metho for addition- Purna Purnabhyam- Sankalan Vyavkalanabhyam and Ekadhikena Purvena- Subtraction-	15

	Nikhilam- Navatascaramam Dastatah and Vinculum- Digit separator Methods for subtraction – square – Cube.	
Unit II	Multiplication- Vedic Multiplication- Antyayordashakepi- Nikhilam Navatascaramam Dasatach (All from 9 and last from ten)- Anurupyen (to proportionately)- Ekanyunena Purvena (one less than previous) – Antyayoshatakepi (the sum of unit and ten's digit at multiplicand and multiplier is 100) – Vamanlyayoh Dasake Api (sum of left two digit is equal to 10)- Urdhava Tiryabhyam. Division- Introduction- Nikhilam- Paravartya Yojayet- Urdhava Tiryag and Dhvajanka method.	15
Unit III	Meaning and Scope of Statistics – <i>Characteristics and Limitations</i> – Presentation of Data by Diagrammatic and Graphical Methods.(Theory only) Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean.	15
Unit IV	Measures of Dispersion and Skewness – Range, Quartile Deviation, Mean deviation and Standard Deviation –Measures of Skewness- Karl Pearson's and Bowley's Coefficient.	15
Unit V	Simple Correlation –Karl Pearson's coefficient of Correlation – Interpretation of coefficient of Correlation – Rank Correlation - Coefficient of Concurrent Deviation.	15
	Total Contact Hrs	75

NOTE: 20% Theory 80% Problem

*Italicized texts are for self study

Pedagogy

Step-by-Step Demonstrations, Peer Problem-Solving, Practice-Oriented Teaching

Assessment Method

Class Test, Quiz, Assignment Problems

Text Book

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	Nitin P. Gaikwad, Swati P. Theng	Vedic Mathematics	S. Chand Publishing, New Delhi	2025
2	S. C. Gupta, V. K. Kapoor	Fundamentals of Mathematical Statistics	Sultan Chand & Sons, New Delhi	2022

Reference Books

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	Bharati Krishna Tirthaji	Vedic Mathematics	Motilal Banarsidass Publishers, New Delhi	Reprint 2023
2	S. P. Gupta	Statistical Methods	Sultan Chand & Sons, New Delhi	2021
3	A. P. Verma	Business Mathematics and Statistics	Asian Books Pvt. Ltd., New Delhi	2022

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM- IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI3A2			Title :	Batch :	2026-2029
				GE III – Allied III:	Semester:	III
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	-	Information and Cyber Security	Credits:	4

Course Objectives

This course introduces students to the basics of information and cyber security

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Explain the basic concepts of information and ICT applications in business.	PO1(3), PO2(2)
CO2	Describe cyber security fundamentals and common cyber threats.	PO1(2), PO2(2), PO3(1)
CO3	Apply security practices to protect digital information and systems.	PO3(3), PO4(2), PO5(2), PO10(3)
CO4	Analyze cyber crimes, legal provisions and security mechanisms in organizations.	PO3(3), PO4(3), PO5(3), PO10(3), PO11(1)
CO5	Evaluate cyber ethics, privacy issues and emerging trends in cyber security.	PO3(3), PO4(3), PO5(3), PO6(2), PO10(3), PO11(2), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

Information and Cyber Security

Units	Content	Hrs
Unit I	Data and Information Management: Information – Meaning and Scope – Information and Communication Technology (ICT) – Digital Data and Information Systems – Information Processing and Management – Digital Platforms and Online Information Systems – Applications of Information in Business – E-commerce and E-governance – Digital Communication and Online Services.	15
Unit II	Fundamentals of Cyber Security: Cyber Security – Meaning and Importance – Information Security Concepts – Confidentiality, Integrity and Availability – Cyber Threats – Malware, Virus, Worms, Trojans and Spyware – Phishing and Social Engineering – Password Security – Two Factor Authentication – Security Awareness and Safe Internet Practices.	15

Unit III	Cyber Crimes and Legal Framework: Cyber Crime – Meaning and Types – Hacking – Identity Theft – Online Fraud – Cyber Stalking – Data Theft – Intellectual Property Issues – Digital Signatures – Information Technology Act 2000 – Cyber Laws in India – Role of Cyber Crime Cells – Reporting Cyber Crimes.	15
Unit IV	Network Security and Data Protection: Network Security – Firewalls – Antivirus and Anti-Malware – Encryption and Decryption – Secure Communication – Digital Certificates – Secure Electronic Transactions – Data Backup and Recovery – Cloud Security – Security Policies in Organizations.	15
Unit V	Cyber Ethics and Emerging Security Trends: Cyber Ethics – Ethical Use of Information Technology – Privacy Issues in Digital World – Cyber Bullying – Responsible Social Media Usage – Data Protection Principles – Digital Footprint – Emerging Trends in Cyber Security – Artificial Intelligence in Cyber Security – Career Opportunities in Cyber Security.	15
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	Nina Godbole, Sunit Belapure	Cyber Security	Wiley India Pvt. Ltd., New Delhi	2021
2	Reema Thareja	Computer Fundamentals and Information Technology	Oxford University Press India, New Delhi	2022

Reference Books

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	Ankit Fadia	Ethical Hacking	Macmillan India Ltd., New Delhi	2020
2	Vivek Sood	Cyber Law Simplified	McGraw Hill Education India, New Delhi	2022
3	Sumit Belapure, Nina Godbole	Cyber Security and Cyber Laws	Wiley India Pvt. Ltd., New Delhi	2020

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM- IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI3N1			Title :	Batch :	2026-2029
				Extra Departmental Course (EDC-I):	Semester:	III
Lecture Hrs./Week	1	Tutorial Hrs./Sem.	-	Information Technology for Business	Credits:	1

Course Objective

To understand the usage of information technology in business.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Explain the basic concepts of Information Technology and its role in business activities.	PO1(3), PO2(2)
CO2	Identify the basic components of computers, hardware, software, and their uses in business operations.	PO1(2), PO2(2), PO3(1)
CO3	Describe the uses of the Internet and online communication tools in business.	PO3(2), PO4(2), PO10(3)
CO4	Understand the concept of e-business and digital payment systems used in modern commerce.	PO3(3), PO4(2), PO5(2), PO10(3)
CO5	Recognize the importance of emerging technologies and cyber security in business environments.	PO3(3), PO4(3), PO5(3), PO6(2), PO10(3), PO11(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

INFORMATION TECHNOLOGY FOR BUSINESS

Units	Content	Hrs
Unit I	Basics of Information Technology: Information Technology – Meaning – Importance of IT in Business – Role of IT in Communication and Business Activities.	3
Unit II	Computer Fundamentals: Computer – Meaning and Characteristics – Hardware and Software – Basic Uses of Computers in Business.	3

Unit III	Internet and Online Communication: Internet – Meaning and Uses – Web Browsing – Email Communication – Social Media in Business – Online Information Sharing.	3
Unit IV	E-Business and Digital Payments: E-Business – Meaning – Online Shopping – Digital Payment Methods – Advantages of E-Business.	3
Unit V	Modern Technology in Business: Cloud Computing – Artificial Intelligence in Business – Mobile Applications in Business – Importance of Cyber Security.	3
Total Contact Hrs		15

**Italicized texts are for self study*

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	Reema Thareja	Fundamentals of Computers	Oxford University Press India, New Delhi	2022
2	R. Parameswaran	Computer Applications in Business	S. Chand Publishing, New Delhi	2021

Reference Books

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	V. Rajaraman	Introduction to Information Technology	PHI Learning Pvt. Ltd., New Delhi	2021
2	Alexis Leon	Introduction to Computers	Vikas Publishing House, New Delhi	2022
3	P. K. Sinha, Priti Sinha	Computer Fundamentals	BPB Publications, New Delhi	2021

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM- IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI3N2			Title :	Batch :	2026-2029
				Extra Departmental Course (EDC-I):	Semester:	III
Lecture Hrs./Week	1	Tutorial Hrs./Sem.	-	Digital Banking	Credits:	1

Course Objective

To create awareness about digital banking scenario.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Explain the concept and importance of digital banking.	PO1(3), PO2(2)
CO2	Describe different electronic banking services and digital payment systems.	PO1(2), PO2(2), PO3(1)
CO3	Apply knowledge of digital banking tools such as NEFT, RTGS and UPI.	PO3(2), PO4(2), PO10(3)
CO4	Analyze security issues in digital banking transactions.	PO3(3), PO4(3), PO5(2), PO10(3), PO11(1)
CO5	Evaluate recent trends and technologies in digital banking.	PO3(3), PO4(3), PO5(3), PO6(2), PO10(3), PO11(2), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

DIGITAL BANKING

Units	Contents	Hrs
Unit I	Introduction to Digital Banking: Meaning and features of Digital Banking – Traditional vs Digital Banking – Benefits of Digital Banking – Digital banking initiatives in India.	3
Unit 2	Types of Digital Banking Services: Internet Banking – Mobile Banking – ATM Services – Electronic Fund Transfer: NEFT, RTGS, IMPS.	3
Unit 3	Online Payment Systems: Debit and Credit Cards – Mobile Wallets – UPI – QR Code	3

	Payments – Aadhaar Enabled Payment System.	
Unit 4	Security in Digital Banking: Cyber security in banking – Online banking frauds – Phishing and identity theft – Two factor authentication – Role of RBI in digital banking security.	3
Unit 5	Emerging Trends in Digital Banking: FinTech – Artificial Intelligence in Banking – Blockchain – Digital lending – Cashless economy in India.	3
	Total Contact Hrs	15

**Italicized texts are for self study*

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	Indian Institute of Banking and Finance	Digital Banking	Taxmann Publications, New Delhi	2022
2	K. R. Eshwarappa	Electronic Banking	Himalaya Publishing House, Mumbai	2021

Reference Books

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	B. Santhanam	Banking and Financial Services	Margham Publications, Chennai	2023
2	Vasant Desai	Digital Banking and Payment Systems	Himalaya Publishing House, Mumbai	2022
3	T. S. N. Sastry	Introduction to Banking	Macmillan Education India, New Delhi	2020

Course Designed by		
Verified by HOD	Dr.M.Akilanayaki	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

Programme code:	B.COM- IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI411			Title :	Batch :	2026-2029
				CC: VII	Semester	IV
Lecture Hrs./Week	6	Tutorial Hrs./Sem.	5	Income Tax	Credits:	4

Course Objective

To facilitate the students to gain adequate knowledge in Income-Tax

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Recollect the fundamental concept of Income Tax Act, 1961.	PO1(3), PO2(2)
CO2	Explain the various sources of income under the Income Tax Act.	PO1(2), PO2(2), PO3(1)
CO3	Apply the income tax laws for computation of an individual's adjusted gross income.	PO3(3), PO4(2), PO5(2), PO10(3)
CO4	Categorise individual income while preparing computation statements.	PO3(3), PO4(3), PO5(2), PO10(3), PO11(1)
CO5	Compute income from business and profession as per income tax provisions.	PO3(3), PO4(3), PO5(3), PO6(2), PO10(3), PO11(2), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

INCOME TAX

Units	Content	Hrs
Unit I	Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses - Income – Assessment Year – Previous Year - Gross Total Income – Total Income - Exception to General Rule – Residential Status – Scope of Total Income - <i>Exempted Incomes.</i>	18
Unit II	Income from Salaries - Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary.	18
Unit III	Income from House Property – Computation of Annual Value - Let out House and Self-Occupied House. Profits and Gains of Business and Profession – Business Vs Profession - Computation of Profits and Gains of Business and	18

	Computation of Professional Income – Doctors, Chartered Accountant and Lawyer.	
Unit IV	Income from Capital Gains- Short -term and long- term Capital Gains – Exempted Capital Gains. Income from other Sources-General Income-Specific Income.	18
Unit V	Set Off and Carry Forward Losses - Deductions from Gross Total Income - <i>80C to 80GG, 80QQB and 80U (Theory only)</i> . Calculation of Tax Liability of Individual.	18
	Total Contact Hrs	90

**Italicized texts are for self study*

NOTE: 20% Theory & 80% problems.

Question Pattern: Accounts Model

Problems shall be confined to Income from Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains, Set off and Carry Forward and Set Off Of Losses.

Pedagogy

Step-by-Step Demonstrations, Peer Problem-Solving, Practice-Oriented Teaching

Assessment Method

Class Test, Quiz, Assignment Problems

Text Book

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1.	Gaur and Narang	Income Tax Law and Practice.	Kalyani publishers, New Delhi, Current Edition	Latest

Reference Books

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	Dr.H.C.Mehrotra	Income-tax Law and Accounts	Sahithya Bhavan Publisher, New Delhi, Current Edition	Latest edition
2.	Bhagawathi Prasad	Law & Practice of Income Tax in India.	Navman Prakashan Aligarh, New Delhi, Current Edition	Latest edition

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM- IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI412			Title :	Batch :	2026-2029
				CC VIII:	Semester	IV
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	-	<i>Python for Business (Theory)</i>	Credits:	4

Course objective

To understand various concepts of Python and use of Python in business.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Explain the basic concepts and features of Python programming.	PO1(3), PO2(2)
CO2	Demonstrate the use of control structures and data types in Python programs.	PO1(2), PO3(2), PO10(2)
CO3	Apply functions and data structures to solve simple programming problems.	PO3(3), PO4(2), PO5(2), PO10(3)
CO4	Analyze data using Python file handling and basic data processing techniques.	PO3(3), PO4(3), PO5(3), PO10(3), PO11(1)
CO5	Develop simple business applications using Python programming tools.	PO3(3), PO4(3), PO5(3), PO6(2), PO10(3), PO11(2), PO15(1)

CO-PO Mapping

COs \ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO1 0	PO1 1	PO1 2	PO1 3	PO1 4	PO1 5
CO1	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	2	-	2	-	-	-	-	-	-	2	-	-	-	-	-
CO3	-	-	3	2	2	-	-	-	-	3	-	-	-	-	-
CO4	-	-	3	3	3	-	-	-	-	3	1	-	-	-	-
CO5	-	-	3	3	3	2	-	-	-	3	2	-	-	-	1

3 Point Scale – 1, 2, 3

PYTHON FOR BUSINESS (THEORY)

Units	Contents	Hrs
Unit-1	Introduction to Python Introduction to Programming – Features of Python – Installation of Python – Python Interpreter – Variables and Data Types – Input and Output Statements – Operators in Python.	15
Unit-2	Control Structures Conditional Statements – if, if-else, nested if – Looping Statements – for loop – while loop – break and continue statements – Simple business related problems	15

	using loops.	
Unit-3	Functions and Data Structures Functions – Defining and Calling Functions – Arguments and Return Values – Lists – Tuples – Sets – Dictionaries – Applications in business data handling.	15
Unit-4	File Handling and Modules File Handling – Opening and Closing Files – Reading and Writing Files – CSV File Handling – Modules and Packages – Using Python libraries for business data processing.	15
Unit-5	Python for Business Applications Introduction to Data Analysis – Using Python for basic business calculations – Working with Pandas – Simple data analysis – Generating reports for business decision making.	15
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	Reema Thareja	Python Programming	Oxford University Press, New Delhi	2023
2	Dr. Jeeva Jose	Taming Python by Programming	Khanna Book Publishing, New Delhi	2022

Reference Books

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	Yashavant Kanetkar	Let Us Python	BPB Publications, New Delhi	2023
2	Dr. R. Nageswara Rao	Core Python Programming	Dreamtech Press, New Delhi	2022
3	B. M. Harwani	Python Programming for Beginners	BPB Publications, New Delhi	2021

Course Designed by		
Verified by HOD	Dr.M.Akilanayaki	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

Programme code:	B.COM- IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI413			Title :	Batch :	2026-2029
				CC Lab V:	Semester	IV
Practical Hrs	2	Lab Hrs./Sem.	2	Python programming (Practical)	Credits:	1

Course Objective

To impart practical knowledge of Python programming by implementing concepts through hands-on sessions.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Explain the basic concepts and features of Python programming used in business applications.	PO1(3), PO2(2)
CO2	Describe Python data types, control structures and data structures for business problem solving.	PO1(2), PO3(2), PO10(2)
CO3	Apply Python programs to perform business calculations and data processing.	PO3(3), PO4(2), PO5(2), PO10(3)
CO4	Analyze business data using Python functions, files and libraries.	PO3(3), PO4(3), PO5(3), PO10(3), PO11(1)
CO5	Design simple Python-based solutions for business applications and data analysis.	PO3(3), PO4(3), PO5(3), PO6(2), PO10(3), PO11(2), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

PYTHON PROGRAMMING (PRACTICAL)
LIST OF PROGRAMS 1. Write a Python program to display a welcome message for a business application. 2. Write a Python program to perform basic arithmetic operations (addition, subtraction, multiplication and division). 3. Write a Python program to calculate simple interest and compound interest. 4. Write a Python program to find the largest of three numbers using conditional statements. 5. Write a Python program to generate a multiplication table using loops. 6. Write a Python program to calculate total sales and average sales of a company using lists. 7. Write a Python program to store employee details using dictionaries. 8. Write a Python program to create and call a function to calculate profit or loss. 9. Write a Python program to read and display data from a text file.

10. Write a Python program to write student or customer details into a file.
11. Write a Python program to read data from a CSV file and display it.
12. Write a Python program using Pandas to analyze sales data and display summary results.

Total Hours: 30

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM- IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI4A1			Title:	Batch :	2026-2029
				GE - IV ALLIED-IV	Semester	IV
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	15	Software Project Management	Credits:	4

Course Objective

To be able to work with essential skills for planning, executing and delivering software projects.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Explain the concepts and importance of software project management.	PO1(3), PO2(2)
CO2	Describe project planning techniques used in software development.	PO1(2), PO2(2), PO3(1)
CO3	Apply project management tools such as WBS, Gantt Chart, PERT and CPM.	PO3(3), PO4(2), PO5(2), PO10(3)
CO4	Analyze risks, quality and team management issues in software projects.	PO3(3), PO4(3), PO5(3), PO10(3), PO11(1)
CO5	Evaluate project performance and modern project management approaches.	PO3(3), PO4(3), PO5(3), PO6(2), PO10(3), PO11(2), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

SOFTWARE PROJECT MANAGEMENT

Units	Contents	Hrs
Unit-1	Introduction to Software Project Management Meaning of Project – Characteristics of a Project – Software Project – Project Management – Importance of Software Project Management – Project Life Cycle – Role of Project Manager – Project Stakeholders – Software Development Life Cycle (SDLC).	15
Unit-2	Project Planning Project Planning Process – Feasibility Study – Project Scope – Project Objectives – Work Breakdown Structure (WBS) – Project Scheduling – Gantt Chart – PERT and CPM – Project Documentation.	15
Unit-3	Project Cost and Quality Management Software Cost Estimation – Cost Estimation Techniques – Budgeting –	15

	Software Quality – Quality Assurance – Quality Control – Software Testing – Documentation Standards.	
Unit-4	Project Risk and Team Management Risk Management – Types of Project Risks – Risk Identification – Risk Analysis – Risk Mitigation – Team Formation – Leadership in Project Management – Communication in Project Teams.	15
Unit-5	Project Monitoring and Emerging Trends Project Monitoring and Control – Project Evaluation – Project Reporting – Project Closure – Agile Project Management – Scrum Concepts – Tools used in Software Project Management.	15
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	K. K. Aggarwal and Yogesh Singh	Software Engineering	New Age International Publishers, New Delhi	2023
2	Pankaj Jalote	Software Project Management in Practice	Pearson Education India, New Delhi	2021

Reference Books

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	Rajib Mall	Fundamentals of Software Engineering	PHI Learning Pvt. Ltd., New Delhi	2022
2	S. A. Kelkar	Software Project Management	PHI Learning Pvt. Ltd., New Delhi	2021
3	Bob Hughes and Mike Cotterell	Software Project Management	McGraw Hill Education India, New Delhi	2022

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM- IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI4A2			Title:	Batch :	2026-2029
				GE - IV ALLIED-IV	Semester	IV
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	5	Cloud Computing	Credits:	4

Course Objective

To enable the students to gain knowledge on cloud computing

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Explain the basic concepts and architecture of cloud computing.	P01(3), P02(2)
CO2	Describe cloud service models and virtualization technologies.	P01(2), P02(2), P03(1)
CO3	Apply cloud computing platforms and storage systems in business applications.	P03(3), P04(2), P05(2), P010(3)
CO4	Analyze security issues and risk management in cloud computing environments.	P03(3), P04(3), P05(3), P010(3), P011(1)
CO5	Evaluate the applications and future trends of cloud computing in modern business organizations.	P03(3), P04(3), P05(3), P06(2), P010(3), P011(2), P015(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

CLOUD COMPUTING

Units	Contents	Hrs
Unit-1	Introduction to Cloud Computing Cloud Computing – Meaning and Definition – Characteristics of Cloud Computing – Evolution of Cloud Computing – Advantages and Limitations – Cloud Computing Architecture – Cloud Deployment Models: Public Cloud, Private Cloud, Hybrid Cloud and Community Cloud.	15
Unit-2	Cloud Service Models Cloud Service Models – Infrastructure as a Service (IaaS) – Platform as a Service (PaaS) – Software as a Service (SaaS) – Virtualization – Virtual Machines – Benefits of Virtualization – Introduction to Cloud Service Providers.	15
Unit-3	Cloud Storage and Cloud Platforms Cloud Storage – Cloud Databases – Data Management in Cloud – Google	15

	Cloud Platform – Microsoft Azure – Amazon Web Services – Applications of Cloud Computing in Business.	
Unit-4	Security Issues in Cloud Computing Cloud Security – Data Security and Privacy – Identity and Access Management – Data Backup and Disaster Recovery – Security Challenges in Cloud Computing – Risk Management in Cloud Environment.	15
Unit-5	Applications and Future Trends of Cloud Computing Cloud Computing in E-Commerce – Cloud in Banking and Finance – Cloud in Business Organizations – Mobile Cloud Computing – Internet of Things and Cloud – Emerging Trends in Cloud Computing.	15
	Total Contact Hrs	75

**Italicized texts are for self study*

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	Dr. Kumar Saurabh	Cloud Computing	Wiley India Pvt. Ltd., New Delhi	2021
2	K. Chandrasekaran	Essentials of Cloud Computing	CRC Press / Taylor & Francis Group, New Delhi	2022

Reference Books

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	Rajkumar Buyya, James Broberg, Andrzej Goscinski	Cloud Computing: Principles and Paradigms	Wiley India Pvt. Ltd., New Delhi	2020
2	Arshdeep Bahga, Vijay Madisetti	Cloud Computing: A Hands-on Approach	Universities Press, Hyderabad	2021
3	Kailash Jayaswal, Jagannath Kallakurchi, Donald Houde	Cloud Computing: Black Book	Dreamtech Press, New Delhi	2020

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM- IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI4S1			Title:	Batch :	2026-2029
				SEC II: Naan Mudhalvan	Semester	IV
Lecture Hrs./Week	2	Tutorial Hrs./Sem.	-	Industry 4.0	Credits:	2

Course objective

Introduce the basic concepts, applications and tools of Industry 4.0

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Explain the concept, goals, and technologies of Industry 4.0.	PO1(3), PO2(2)
CO2	Describe Artificial Intelligence and its applications in industry.	PO1(2), PO2(2), PO3(1)
CO3	Apply Big Data concepts and tools for business and industry.	PO3(3), PO4(2), PO5(2), PO10(3)
CO4	Analyze IoT architecture, applications, and security issues.	PO3(3), PO4(3), PO5(3), PO10(3), PO11(1)
CO5	Evaluate Industry 4.0 applications, education trends, and future skill requirements.	PO3(3), PO4(3), PO5(3), PO6(2), PO10(3), PO11(2), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

INDUSTRY 4.0

Units	Contents	Hrs
Unit-1	Introduction to Industry 4.0 Need and reasons for adopting Industry 4.0 – Definition, Goals, and Design Principles – Key Technologies: Big Data, Artificial Intelligence, Industrial Internet of Things, Cyber Security, Cloud, Augmented Reality.	6
Unit-2	Artificial Intelligence (AI) Introduction to AI – History and Foundations – AI Environment and Societal Influences – Applications and Tools – Associated Technologies – Future Prospects and Challenges.	6
Unit-3	Big Data Evolution and Terminologies – Definitions and Importance in Industry 4.0 – Merits and Demerits – Components and Characteristics – Processing Frameworks – Applications and Tools.	6

Unit-4	Internet of Things (IoT) Introduction and Architecture – IoT Technologies – Developing IoT Applications – Applications in Manufacturing, Healthcare, Education, Agriculture, Transportation – Security in IoT.	6
Unit-5	Applications and Future Trends Impact of Industry 4.0 on Business, Government, and Society – Tools: AI, Big Data, Data Analytics, IoT, Virtual Reality, Augmented Reality, Robotics – Education 4.0, Curriculum 4.0, Faculty 4.0 – Skills and Jobs for the Future – Framework for aligning Education with Industry 4.0.	6
	Total Contact Hrs	30

**Italicized texts are for self study*

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	Klaus Schwab	The Fourth Industrial Revolution	Currency / Penguin India, New Delhi	2017
2	Alp Ustundag, Emre Cevikcan	Industry 4.0: Managing The Digital Transformation	Springer, New Delhi	2021

Reference Book

S.No	Author / Editor	Title of the Book	Publisher / Edition with Place	Year
1	S. K. Singh	Industry 4.0: Digital Transformation and Smart Manufacturing	BPB Publications, New Delhi	2020
2	R. K. Gupta	Industry 4.0 and Smart Factories	Wiley India, New Delhi	2021
3	P. K. Jain	Emerging Technologies in Industry 4.0	Excel Books, New Delhi	2022

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM-BPS			Programme Title:	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI4S2			Title:	Batch:	2026-2029
				SEC:II Naan Mudhalvan	Semester	IV
Lecture Hrs./Week	2	Tutorial Hrs/Sem.	-	<i>AI in Business</i>	Credits:	2

Course Objective

To understand the applications of AI in business.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Explain concepts and scope of Artificial Intelligence in business.	PO1(3), PO2(2)
CO2	Describe AI applications in operations, marketing, and finance.	PO1(2), PO2(2), PO3(1)
CO3	Apply AI tools to business process analysis.	PO3(3), PO4(2), PO5(2), PO10(3)
CO4	Analyze the impact of AI on decision-making, customer service, and risk management.	PO3(3), PO4(3), PO5(3), PO10(3), PO11(1)
CO5	Evaluate ethical, security, and emerging issues in AI applications.	PO3(3), PO4(3), PO5(3), PO6(2), PO10(3), PO11(2), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

AI IN BUSINESS

Units	Contents	Hrs
Unit-1	Introduction to AI Meaning, scope, applications in business- Evolution of AI in commerce and industry- Components: Machine Learning, NLP, Robotics, Expert Systems	6
Unit-2	AI in Business Operations Production and supply chain management- Process automation, workflow optimization- Chatbots, virtual assistants for customer service	6
Unit-3	AI in Marketing and Finance Marketing analytics, customer behavior prediction- Financial services: fraud detection, risk management, robo-advisors- AI-driven business intelligence	6
Unit-4	AI Tools and Techniques Machine Learning: supervised, unsupervised learning- Natural Language Processing, text	6

	analytics- AI software and business platforms	
Unit-5	Emerging Trends, Ethics, Challenges AI and Big Data analytics- Ethics, security, privacy in AI- Future trends: automation, decision support, chatbots	6
	Total Contact Hrs	30

**Italicized texts are for self study*

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author	Title	Publisher / Edition	Year
1	Hemachandran K., Raul V. Rodriguez	Artificial Intelligence for Business	Productivity Press (Taylor & Francis)	2023
2	Nitin Rakesh	AI and Machine Learning for Business	McGraw-Hill Education, New Delhi	2022

Reference Book

S.No	Author	Title	Publisher / Edition	Year
1	Pradeep Kumar	Artificial Intelligence for Business Applications	BPB Publications, New Delhi	2021
2	R. K. Sharma	AI Applications in Commerce and Finance	Himalaya Publishing House, Mumbai	2022
3	K. R. Gupta	Machine Learning and AI in Financial Services	Taxmann Publications, New Delhi	2022

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM- IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI4N1			Title:	Batch :	2026-2029
				Extra Departmental Course (EDC-II):	Semester	IV
Lecture Hrs./Week	1	Tutorial Hrs./Sem.	-	Digital Advertising and Promotion	Credits:	1

Course objective

To understand the basic concepts and tools used in digital advertising and online promotion.

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Explain basic concepts and importance of digital advertising.	PO1(3), PO2(2)
CO2	Identify and describe online advertising platforms.	PO1(2), PO2(2), PO3(1)
CO3	Apply social media promotion techniques and create promotional content.	PO3(3), PO4(2), PO5(2), PO10(3)
CO4	Plan and evaluate digital advertising campaigns.	PO3(3), PO4(3), PO5(3), PO10(3), PO11(1)
CO5	Analyze trends, ethics, AI role, and privacy issues in digital advertising.	PO3(3), PO4(3), PO5(3), PO6(2), PO10(3), PO11(2), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

DIGITAL ADVERTISING AND PROMOTION

Units	Contents	Hrs
Unit-1	Introduction to Digital Advertising: Advertising – Meaning and Importance – Traditional Advertising vs Digital Advertising – Advantages of Digital Advertising – Types of Digital Advertising – Role of Digital Advertising in Business Promotion.	3
Unit-2	Online Advertising Platforms: Search Engine Advertising – Social Media Advertising – Display Advertising – Video Advertising – Mobile Advertising – Benefits of Online Advertising Platforms.	3
Unit-3	Social Media Promotion: Social Media – Meaning and Importance – Popular Social Media Platforms – Social Media Advertising – Influencer Promotion.	3
Unit-4	Digital Advertising Strategies: Planning a Digital Advertising Campaign – Target Audience Identification – Budgeting for Digital Advertising –	3

	Measuring Advertising Effectiveness.	
Unit-5	Trends and Ethics in Digital Advertising: Emerging Trends in Digital Advertising – Mobile Advertising Trends – Role of Artificial Intelligence in Advertising.	3
	Total Contact Hrs	15

**Italicized texts are for self study*

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author	Title	Publisher / Edition	Year
1	Chaffey, Dave & Ellis-Chadwick, Fiona	Digital Marketing: Strategy, Implementation and Practice	Pearson Education, London	2019
2	Seema Gupta	Digital Marketing	McGraw-Hill Education, New Delhi	2018

Reference Book

S.No	Author	Title	Publisher / Edition	Year
1	Juska, Jerome M.	Integrated Marketing Communication: Advertising and Promotion in a Digital World	Routledge, New York	2022
2	Mishra, Anubhav & Vijay, Tata Sai	Integrated Advertising, Promotion and Marketing: Communicating in a Digital World	Routledge India, New Delhi	2024
3	Deiss, Ryan & Henneberry, Russ	Digital Marketing for Dummies	Wiley, Hoboken	2020

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		

Programme code:	B.COM- IT			Programme Title :	Bachelor of Commerce (Information Technology)	
Course Code:	26UCI4N2			Title:	Batch :	2026-2029
				Extra Departmental Course (EDC-II):	Semester	IV
Lecture Hrs./Week	1	Tutorial Hrs./Sem.	-	AI and Smart Technology	Credits:	1

Course objective

To equip the student with basic concepts and knowledge about different service sectors

Course Outcomes

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

CO	CO Statement	PO Mapping
CO1	Explain basic concepts, history, and types of Artificial Intelligence.	PO1(3), PO2(2)
CO2	Identify applications of AI and smart technologies in various domains.	PO1(2), PO2(2), PO3(1)
CO3	Describe the working and uses of smart devices, IoT, and automation systems.	PO3(2), PO4(2), PO5(2), PO10(3)
CO4	Analyze the social, ethical, and security implications of AI technologies.	PO3(3), PO4(3), PO5(3), PO10(3), PO11(1)
CO5	Demonstrate awareness of future trends and career opportunities in AI and smart technology.	PO3(3), PO4(3), PO5(3), PO6(2), PO10(3), PO11(2), PO15(1)

CO-PO Mapping

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

3 Point Scale – 1, 2, 3

AI AND SMART TECHNOLOGY

Units	Contents	Hrs
Unit I	Introduction to Artificial Intelligence : Meaning, Definition, Evolution, Types, AI vs Human Intelligence, Everyday Applications	3
Unit 2	Core Concepts of Artificial Intelligence: Machine Learning Basics, Types, Introduction to Deep Learning, NLP Fundamentals, Computer Vision Basics	3
Unit 3	Smart Technology and Internet of Things : Concepts, Components, Smart Devices and Sensors, Smart Homes and Cities, Role of Automation	3
Unit 4	Applications of AI and Smart Technology : AI in Healthcare, Education, Business,	3

	Banking, Agriculture, Transportation, Environmental Monitoring	
Unit 5	Ethics – Challenges – and Future Trends : Ethical and Social Issues, Data Privacy and Security, Impact on Employment, Emerging Technologies (Robotics, Generative AI), Future Career Opportunities	3
	Total Contact Hrs	15

**Italicized texts are for self study*

Pedagogy

Lecture-Based Teaching, Interactive Discussions, Flipped Classroom, Collaborative Learning

Assessment Method

Class Test, Quiz, Assignment, Seminar

Text Book

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	V. Rajaraman	Artificial Intelligence and Expert Systems	PHI Learning Private Limited, New Delhi	2024
2	Jyoti Jha	Smart Technologies for Business and Society	Wiley India, New Delhi	2023

Reference Books

S.No	Author	Title of the book	Publishers/ Edition with place	Year
1	Stuart Russell and Peter Norvig	Artificial Intelligence: A Modern Approach	Pearson Education, London	2021
2	Elaine Rich and Kevin Knight	Artificial Intelligence	McGraw-Hill Education, New Delhi	2020
3	S. Russell and P. Norvig	Artificial Intelligence: A Modern Approach (Indian Edition)	Pearson India, New Delhi	2016

Course Designed by			
Verified by HOD	Dr.M.Akilanayaki		
Approved by Chairman Academic Council	Dr.R.Manickachezian		