UG DEPARTMENT OF COMMERCE(CA)

SYLLABUS 2026 – 2029 BATCH

(Outcome-Based Education)

BOARD OF STUDIES 2026

I to VI SEMESTER

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
(AUTONOMOUS)
Re-Accredited by NAAC
An ISO 9001:2015 Certified Institution
POLLACHI - 642 001

UG Department of Commerce with Computer Applications

Vision :To provide quality education in Commerce with immense Computer background and to make the Students face the ever growing corporate challenges with moral values.

Mission: To empower the students by instilling the latest knowledge and skills in theirstudy area and thereby make them not only employable but also socially, culturally andethically a rich citizen.

Program Educational Objectives:

PEO1	Development of professional progression of the graduates.
PEO2	Attainment of professional certification by seeking Higher Education.
PEO3	Participation of graduates ethically in career and socialistic activities.
PEO4	Positioning of graduates as a successful team leader in an organization.
PEO5	Possession of technical competency in solving complex problems in specialized field of graduation.

Program Outcomes

Program Outcomes (POs)

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:

PSO - 01	**Interdisciplinary Expertise:**Enhance knowledge to expertise in various fields of Commerce and Computer arena
PSO - 02	**Digital Skills:**Equip the technical skills to meet out the local and global challenges

`B.Com [CA]

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

ItoVISEMESTERS

SCHEMEOFEXAMINATIONS

SEMESTER - I										
Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	26UTL1C1	Tamil Paper-I	5	-	-	3	25	75	100	3
	26UHN1C1	HindiPaper-I								
	26UFR1C1	FrenchPaper- I								
II	26UEN101	Communication Skills – I	5	-	-	3	25	75	100	3
III	26UCC101	**CC- I:** Advanced Financial Accounting	5	-	4	3	25	75	100	4
	26UCC102	**CC - II :**Internet of Things	3	-	-	3	25	75	100	2
	26UCC1A1/ 26UCC1A2	**Allied**: Business Economics/ Managerial Economics	5	-	-	3	25	75	100	4
	26UCC103	**CC Lab - I :**Office Automation	-	4	-	3	20	30	50	2
IV	26EVS101	**AECC- I:** Environmental Studies	2	-	-	2	-	50	50	2
	26HEC101	**VE:**Human Excellence - Personal Values & SKY Yoga Practice - I	1	-	-	2	20	30	50	1
EC		Certificate Course	-	-	-	-	-	-	-	-
Total			**26**	**4**	**4**		**165**	**485**	**650**	**21**

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	HindiPaper-II								
	26UFR2C2	FrenchPaper-I								
II	26UEN202	Communication Skills – II	5	-	-	3	25	75	100	3
III	26UCC204	**CC – III :** AI in Marketing	4	-	-	3	25	75	100	4
	26UCC205	**CC Lab - II :**WebTechnology		4		3	20	30	50	2
	26UCC206	**CC Lab - III :**Practical Tally		4		3	20	30	50	2
	26UCC2A1 / 26UCC2A2	**Allied :**Business Mathematics and Statistics / Operations Research - I	5	-	4	3	25	75	100	4
IV	26UCC2S1/ 26UEL2S2	**SEC – I :** Naan Mudhalvan : An Introduction to Artificial Intelligence / Professional Skills	2			2	-	50	50	1
	26HEC202	**VE:**Human Excellence - Family Values & SKY Yoga Practice - II	1	-	-	2		50	50	1
V		Extension Activities - Annexure II	-	-	-	-	-	-	-	-
EC		CERTIFICATE COURSE Annexure-III								
		MOOC Certificate Courses								
Total			**22**	**8**	**4**		**140**	**460**	**600**	**20**

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**	**T**		**Internal**	**External**		
I	26UTL3C3	Tamil Paper - III	4	-	-	3	25	75	100	3
	26UHN3C3	Hindi Paper - III								
	26UFR3C3	French Paper – III								
II	26UEN3C3	Communication Skills – III	4	-	-	3	25	75	100	3
III	26UCC307	**CC - IV :** Corporate Accounting	5	-	4	3	25	75	100	4
	26UCC308	**CC – V :**Advanced Relational Database Management System	4	-	-	3	25	75	100	3
	26UCC3A1/ 26UCC3A2	**Allied:**Principles of Management / Business Organisation and Office Management	5	-	-	3	25	75	100	4
	26UCC309	**CC Lab - IV :** RDBMS		4	-	3	20	30	50	2
	26UCC310	**CC Lab - V :**Commerce and Computer Application Practical	-	2	-	2	20	30	50	1
IV	26UCC3N1/ 26UCC3N2	**Extra Departmental Course (EDC-I) – Annexure-I** Business and Professional Correspondence/ Accounting Software - Tally	1	-	-	2	-	50	50	1
	26HEC303	**VE:** Human Excellence - Professional Values & Ethics - SKY Yoga Practice - III	1	-	-	2	20	30	50	1
	26GKL501	General Awareness - Self Study	SS		-	2	-	50	50	1
V	26UHW301	Health and Wellness	2#	-	-	-	-	-	-	1
EC		CERTIFICATE COURSE Annexure-III								
	26UCC3VA	Value Added Course (Outside Class hours)								Grade
		MOOC Certificate Courses								
Total			**24**	**6**	**4**		**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	26UCC411	**CC - VI :** Cost and Management Accounting	5	-	4	3	25	75	100	5
	26UCC4A1 / 26UCC4A2	**Allied:** Business Research Methods / Operations Research – II	5	-	4	3	25	75	100	5
	26UCC412	**CC Lab - VI :**VB .NET	-	4	-	3	20	30	50	2
	26UCC413	**CC - VII :**Executive Communication (Practical)	-	4	-	3	20	30	50	3
IV	26UCC4S1 / 26UCC4S2	**SEC II**: Naan Mudhalvan: Basics of Finance and Fintech / Mutual Funds Foundation	2	-	-	-	-	50	50	1
	26UCC4N1/ 26UCC4N2	Extra Departmental Course (EDC-II) –Annexure-I :Commerce & Computer Application Practical / Retail Management	1	-	-	2	-	50	50	1
	26HEC404	**VE:** Human Excellence - Social Values & SKY Yoga Practice - IV	1	-	-	2	20	30	50	1
V		Extension Activities - Annexure II	-	-	-	-	-	-	-	1
EC		CERTIFICATE COURSE Annexure-III								
	26UCC4VA	Value Added Course (Outside Class hours)								Grade
		MOOC Certificate Courses								
Total			**22**	**8**	**8**		**160**	**490**	**650**	**25**

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course
CC – Core Course; **SEC** – Skill Enhancement Course;**VE**-Value Education

*Extra Credits

SEMESTER – V										
Part	**Subject Code**	**Title of the Paper**	**Hrs / Week**		**Hrs / Sem.**	**Exam Hrs.**	**Maximum Marks**		**Total Marks**	**Credits**
			L	**P**	**T**		**Internal**	**External**		
III	26UCC514	**CC- VIII :** Income Tax	6	-	4	3	25	75	100	5
	26UCC515	**CC - IX :** Programming in C ++ & Python	5	-		3	25	75	100	5
	26UCC5E1/ 26UCC5E2/ 26UCC5E3	**DSE - I :#**	5	-	-	3	25	75	100	4
	26UCC516	**CC - X :**Internship	-	-	-	-	20	30	50	2
	26UCC517	**CC – XI :** Cloud Computing	5		-	3	25	75	100	4
	26UCC518	**CC Lab - VII :**C ++ & Python		5		2	20	30	50	2
	26UCC519	**CC – XII** - Project	-	-	-	-	25	75	100	3
IV	26UCC5S1 / 26UCC5S2	**SEC - III :**Multimedia Practical / Investment Management	3		-	2	20	30	50	2
	26HEC505	**VE:** Human Excellence - National Values & SKY Yoga Practice - V	1	-	-	2	20	30	50	1
	26UCC5AL	**ALC –I :**International Marketing (Optional) - Self Study	SS	-	-	-	-	100*	100 *	2**
EC	26CSD501	Soft Skills Development -I	-	-	-	-	-	-	-	Grade
		MOOCS Certificate Course								
Total			**22**	**8**	**4**	**-**	**205**	**495**	**700**	**28**

Discipline Specific Elective (DSE) – I #

26UCC5E1: Entrepreneurial Development

26UCC5E2:Legal Aspects in Business

26UCC5E3: Digital Finance

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

CC – Core Course; **DSE** – Discipline-Specific Elective; **SEC** – Skill Enhancement Course; **ALC**-Advanced Learner Course (Optional); **VE**-Value Education

*Extra Credits;**Credits – Based on course content maximum of 4 credits

SEMESTER – VI										
Part	**Subject Code**	**Title of the Paper**	**Hrs / Week**		**Hrs / Sem**	**Exam Hrs.**	**Maximum Marks**		**Total Marks**	**Credits**
			L	**P**	**T**		**Internal**	**External**		
III	26UCC620	**CC - XIII:** Goods and Service Tax	6	-	2	3	25	75	100	5
	26UCC621	**CC – XIV :**Mobile Computing	5	-	-	3	25	75	100	4
	26UCC6E4/ 26UCC6E5/ 26UCC6E6	**DSE - II :###**	6				25	75	100	5
	26UCC6E7/ 26UCC6E8/ 26UCC6E9	**DSE - III :###**	6	-		3	25	75	100	4
	26UCC622	**CC Lab - VIII :**JAVA	-	4	-	3	20	30	50	2
IV	26UCC6S1/ 26UCC6S2	**SEC - IV :Naan Mudhalvan :** Practical Marketing and Viva-Voce / Aptitude for Placements	-	2	-	3	-	50	50	1
	26HEC606	**VE:**Human Excellence - Global Values & SKY Yoga Practice - VI	1		-	2	20	30	50	1
EC	26CSD602	Soft Skills Development - II	-		-	-	-	-	-	Grade
	26UCC6AL	**ALC - II**:Auditing and Corporate Governance (Optional) - Self Study					50*	50*	100*	2**
Total			**24**	**6**	**2**		**140**	**410**	**550**	**22**
Grand Total									**3900**	**140**

Discipline Specific Elective (DSE) – II ##	**Discipline Specific Elective (DSE) – III ###**
26UCC6E4: Programming in JAVA **26UCC6E5:**Securities Market **26UCC6E6:**Banking and Insurance Law	**26UCC6E7:**E-Commerce and Information Security **26UCC6E8:** Financial Markets and Services **26UCC6E9:**ERP and Industry 4.0

Completion of at least one approved Massive Open Online Course (MOOC) through the SWAYAM platform or NPTEL is **mandatory** for all students as part of the programme requirements.

Students shall successfully complete the course and obtain certification within the stipulated period. The credits earned through these online courses shall be considered as per the institutional norms and regulations.

This initiative aims to promote self-paced learning, interdisciplinary exposure, industry-relevant knowledge, and lifelong learning competencies among students.

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

CC – Core Course; **DSE** – Discipline-Specific Elective; **SEC** – Skill Enhancement Course

ALC-Advanced Learner Course (Optional); **VE**-Value Education

*Extra Credits;**Credits – Based on course content maximum of 4 credits

List of Abbreviations:

CC – Core Course
AECC–Ability Enhancement Compulsory Course
SEC – Skill Enhancement Course
DSE – Discipline-Specific Elective
VAC –Value Added Course
ALC – Advanced Learner Course
VE – Value Education

Grand Total = 3900; Total Credits = 140

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 25.03.2026**

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 = 25	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 = 25	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	25	50	25
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: 25; CEE Mark: 75;

Components		Calculation	CIA Total
Test 1	75	(75+75+15+10)/7	25
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: 25; CEE Mark: 75;

Components		Calculation	CIA Total
Review I	5	5+5+5+10	25
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 25 is CIA and 75 is CEE Marks.

Mark Split UP

CIA	CEE	Total
25	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		**25**

* 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	25
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	25	
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

26UCC101

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC101			Course Title	Batch:	2026 - 2029
				CC - I :Advanced Financial Accounting	Semester:	I
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4		Credits:	4

Course Objective

To enrich the students' knowledge in basic financial accounting

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recollect knowledge on ancient fundamentals of accounting.	PO10(3), PO5(3)
CO2	Understand the preparation of final accounts.	PO1(3), PO3(3), PO4(3), PO5(3), PO8(3), PO9(3)
CO3	Implement the knowledge in bank reconciliation statement rectifying accounting errors.	PO1(3), PO2(3), PO3(3)
CO4	Analyse the branch and departmental accounting	PO1(3), PO2(3), PO3(3)
CO5	Evaluate the critical thinking with problem solving skills while preparing the fire insurance claim.	PO1(3), PO2(3), PO6(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO2
CO1	2	1	2	2	3	2	2	2	2	3	1	-	-	2	1	✓	
CO2	3	2	3	3	3	2	2	3	3	3	1	-	-	2	1		✓
CO3	3	3	3	2	3	2	3	3	3	2	2	-	-	1	1		✓
CO4	3	3	3	3	3	3	3	3	3	2	2	-	-	2	2	✓	
CO5	3	3	2	2	2	3	3	3	3	3	3	-	-	3	3	✓	

Unit	Content	Hours
Unit – 1	***Embryonic stage of Accounting in India*** (Theory only). Accounting: Basics - Principles - Types of Accounts – Accounting Rules - Journal - Ledger - Trial Balance - Subsidiary Books – Cash Book - Accounting Standards (Basic concepts). Single Entry System (Theory only). Accounting Standards (Basic concepts).	15
Unit – 2	Final Accounts of a Sole Trader with Simple Adjustments.	15
Unit – 3	Bank Reconciliation Statement – Pass Book – Cash Book – Preparation of Bank Reconciliation Statement – Rectification of Errors including Suspense Account (Simple Problems only).	15
Unit – 4	Branch Accounts: Meaning – Types of Branches - Preparation of Branch Accounts (Excluding Foreign Branch). Departmental Accounting – Meaning – Need for Departmental Accounting – Advantages - Methods and Techniques of Departmental Accounting (Simple Problems).	15
Unit – 5	Fire insurance claim: Types of fire policies - Computation of claim to be lodged - Gross Profit Ratio - Abnormal loss - Average clause. Average due date : Practical Applications - Computation of due date - Different instalments - Calculation of interest - Due date of Interest on Drawings	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power point Presentations, Seminar, Assignment, Practical Problems and Solutions

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy, T.A. and A. Murthy	Financial Accounting	8th Edition, Margham Publications, Chennai	2020

ReferenceBooks

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta, R.L. and M. Radhaswamy	Advanced Accounting	13th RevisedEdition,Sultan Chand Company Limited, New Delhi	2018
2	Shukla, M.C. and T.S. Grewal	Advanced Accounts-I	48th Edition,Sultan Chand Company Limited, New Delhi	2017
3	Vinayagam. N. and B. Charumathi	Financial Accounting	1st Edition, Sultan Chand Company Limited,New Delhi	2013

Course Designed by	Dr.P.V.Nandhini	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manicka chezian	

26UCC102

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC102			Course Title	Batch:	2026– 2029
				CC - II :Internet Of Things	Semester:	I
Lecture Hrs./ Week Or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

Students will be explored to the interconnection and integration of the physical world and the cyber space.

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recall IOT Concepts and Requirements.	PO1(3), PO2(3), PO5(3)
CO2	Understand IOT Applications & IOT communication.	PO3(3), PO4(3), PO5(3)
CO3	Make use of IOT Data Acquisition and Platform.	PO1(3), PO2(3), PO4(3)
CO4	AnalyzeIOT Data Analytics & Visualization.	PO3(3), PO5(3), PO7(3)
CO5	Determine IOT Security Protocols.	PO2(3), PO4(3), PO9(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	3	2	2	3	1	1	3	1	2	1	-	2		1	✓	✓
CO2	2	2	3	3	3	3	2	3	2	2	1	-	1		1		✓
CO3	3	3	2	3	3	2	2	1	3	2	2	-	2		1	✓	
CO4	1	1	3	2	3	2	3	3	3	3	2	-	2		2	✓	
CO5	2	3	2	3	2	3	2	2	3	3	3		2		3	✓	

26UCC102

Unit	Content	Hours
Unit – 1	**IOT Introduction -** Concepts and Definitions of the Internet of Things (IOT) - History of IOT- Requirements, Functionalists, and structure of IOT- IOT enabling technologies- IOT Architecture - The major component of IOT (Hardware & Software).	10
Unit – 2	Design IOT Applications (Web, Mobile, Device)- Data Generator - IOT Communication and Networking protocols, Role of wired and wireless communication.	9
Unit – 3	**IOT Data Acquisition & Platform -** Micro Controllers - Real-time systems, and embedded software- OS and Drivers (End Device Program)- Hardware & Software Requirements.	8
Unit – 4	**IOT Data Communication -** IOT Data Storage & Retrieval- Overview and Role of Storage in Cloud / Server /In house Storage- Databases Connectivity with IOT and uses.	9
Unit – 5	IOT Security - Attack, Defense, and Network Robustness of Internet of Things - Malware Propagation and Control in the Internet of Things - Privacy Preservation Data Dissemination - Trust and Trust Models for the IOT - Authentication in IOT.	9
	Total Contact Hrs	45

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Vijay Madisetti, Arshdeep Bahga	Internet of Things A Hands-On-Approach	Orient Balckswan Private Limited - 1st Edition, New Delhi.	2015
2.	Donald Norris	The Internet of Things	McGraw-Hill Education - 1st Edition, New Delhi	2015

Reference Books

26UCC102

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Adrian McEwen	Designing the Internet of Things	Wiley Publishers- 1st Edition, New Delhi	2013
2	Daniel Kellmereit	The Silent Intelligence: The Internet of Things	Lightning Source Inc - 1st Edition, Mumbai	2014
3	Dr. Gopala Krishna Behara	A Reference Guide to IOT: a Step – by- step Guide to Enterprise Transformation using IOT.	Notion press - 1st Edition, Chennai	2022

Course Designed by	Dr.R. Ramya	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC1A1

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC1A1			**Course Title**	**Batch:**	2026– 2029
				Allied : Business Economics	**Semester:**	I
Lecture Hrs./ Week Or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	-		**Credits:**	4

Course Objective

To enrich the students' knowledge in the area of Business Economics

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recollect the basic concepts of business economics	PO2(3), PO5(3), PO6(3).
CO2	Understand the demand and supply analysis with relevant economic problems	PO1(3), PO2(3), PO3(3).
CO3	Apply the law of variable proportions and economies of scale to an existing economic condition.	PO5(3), PO6(3), PO9(3).
CO4	Analyse the importance of consumer sovereignty and know the indifference curve analysis.	PO2(3), PO6(3), PO8(3).
CO5	Evaluate the various markets structures and know the differences prevailing in each of them	PO1(3), PO2(3), PO3(3).

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	3	2	2	3	3	1	3	3	3	2	1	-	-	1	✓	
CO2	3	3	3	2	3	3	2	3	3	2	2	1	-	-	2	✓	
CO3	2	3	2	2	3	3	1	3	3	3	2	1	-	-	**1**		✓
CO4	2	3	2	2	2	3	1	3	3	3	2	1	-	-	1	✓	
CO5	3	3	3	2	2	3	1	2	3	3	2	1	-	-	2		✓

Unit	Content	Hours
Unit– 1	Business Economics: Meaning-Definition – Objectives-Concepts –Nature and Scope– Differences between Economics and Business Economics – Relationship of Business Economics with other Disciplines – Recent Trends in Business Economics- Roles and Responsibilities of Business Economist	15
Unit– 2	Demand Analysis: Demand Determinants - Law of Demand – Exceptions toLawofDemand–FactorsaffectingDemandSchedule-DemandDistinctions-Elasticityof Demand: Types and Measurement. Demand Forecasting: Market and Company Demand Forecasting-Purpose- Essentials of Good Forecasting– Method of Demand Forecasting.	15
Unit– 3	Supply Analysis: Supply – Supply Function – Law of Supply – Market Equilibrium – Elasticity of Supply – Types. Indifference Curve Analysis: Properties-Price, Income and Substitution Effects -Consumer Surplus.	15
Unit– 4	The Law of Variable Proportions: Increasing, Diminishing and Constant Returns-Economies of Scale: Internal and External Economies. Cost Analysis: Meaning-Cost Concepts-Cost Output Relationship: Total Cost, Average Cost and Marginal Cost.	16
Unit– 5	Market Structure: Market Forms-Time Elements in Price Fixation-Equilibrium of Firm and Industry. Price and Output Determination under Perfect Competition, Monopoly, Monopolistic Competition, Discrimination Monopoly and Oligopoly - Introduction to Circular Economy and Gig Economy.	14
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power point Presentations, Seminar ,Quiz, Assignment, Experience Discussion and Brain storming

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy. P.N. and H.R. Appanniah	Principles of Business Economics	3rdEdition, Sultan Chand & Company Limited, New Delhi	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Chopra. P.N.	Business Economics	6th Edition, Kalyani Publishers, Bangalore	2014
2	Leki R. K. Agarwal	Business Economics	3rdEdition,Kalyani Publishers, Bangalore	2010
3	Chaudry Rimu	Business Economics	1st Edition, Kalyani Publishers, Chennai	2012

Course Designed by	Dr.R. Ramya	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manicka chezian	

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC1A2			**Course Title**	**Batch:**	2026– 2029
				Allied : Managerial Economics	**Semester:**	I
Lecture Hrs./ Week Or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	-		**Credits:**	4

Course Objective

To impart the knowledge of economic principles in management decisions.

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recall the fundamental concepts of managerial economics	PO2(3), PO5(3), PO8(3).
CO2	Understand the production function and its law	PO1(3), PO3(3), PO6(3).
CO3	Apply the output and price considering the various market situations	PO2(3), PO5(3), PO6(3).
CO4	Analyze the capital budgeting and demand & supply of capital.	PO6(3), PO8(3), PO9(3).
CO5	Evaluate the concept, measurement and significance of national income	PO6(3), PO9(3), PO10(3).

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	3	2	2	3	3	1	3	3	3	2	1	-	-	1	✓	
CO2	3	3	3	2	3	3	2	3	3	2	2	1	-	-	2	✓	
CO3	2	3	2	2	3	3	1	3	3	3	2	1	-	-	**1**		✓
CO4	2	3	2	2	2	3	1	3	3	3	2	1	-	-	1		✓
CO5	3	3	3	2	2	3	1	2	3	3	2	1	-	-	2	✓	

Unit	Content	Hours
Unit – 1	Managerial Economics: Meaning - Nature and Scope – Role and Responsibilities of Managerial Economist - Relationship between Managerial Economics and Other Subjects.	15

Unit – 2	Production Analysis: Production function- Isoquants-–Producers Equilibrium –Law of production-law of supply.	15
Unit – 3	Pricing Decision: Pricing and Output Decisions in Different Market Situations - Pricing under Perfect Competition.	15
Unit - 4	Capital budgeting: Meaning- Need for capital budgeting-forms of capital budgeting- Demand for capital- supply of capital.	15
Unit - 5	National Income: Elements of National Income – National Income Concepts - Measurement of National Income – Difficulty of Measurement – Significance of National Income.	15
	Total	75

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

TextBook

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	R.Cauvery,Dr.U.K.Sudha Nayak	Managerial Economics	19th Edition, Sultan Chand Sons, New Delhi	2018
2	Dr. S. Sankaran	Managerial Economics	2nd Edition, Margham Publications, New Delhi	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mithani D.M	Principles of Economics	1st Edition,Himalaya publishing house, Chennai	2018
2	Mehta. P.L	Managerial Economics	19th Edition, Sultan Chand and Sons, New Delhi	2014
3	Gupta.G.S	Managerial Economics	3nd Edition McGraw Hill Education, New Delhi	2017

Course Designed by	Dr.B.Indira Priyadharshini	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC103

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC103			Course Title	Batch:	2026 - 2029
				CC Lab - I :Office Automation	Semester:	I
Lecture Hrs./ Week And Practical Hrs./Week	4	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To prepare the students for document preparation, business calculations, presentation of information and database management

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Remember the various features of Word	PO2(3), PO3(3), PO4(3).
CO2	Understand the several functions of Excel	PO4(3), PO6(3), PO7(3).
CO3	Apply the creativity in business presentation	PO1(3), PO2(3), PO3(3).
CO4	Analyze the basic knowledge in database	PO6(3), PO9(3), PO10(3).
CO5	Evaluate the creation of database system	PO4(3), PO7(3), PO8(3).

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	2	3	3	3	2	2	3	2	2	3	2	2	1	1	2	✓	
CO2	2	3	2	3	2	3	3	2	2	3	2	2	1	1	1		✓
CO3	3	3	3	3	3	3	3	2	3	3	2	3	1	1	1	✓	
CO4	3	3	3	3	2	3	3	3	3	3	2	2	1	1	1		✓
CO5	2	2	2	3	2	2	3	3	2	3	2	2	1	1	1	✓	

Unit	Content	Hours
Word	1. Design a MS-Word document with all basic features. 2. Build a table in MS Word projecting the details of the student's in the department 3. Using Mail Merge concept send invitation for Board Meeting to all the members of the company.	15

<table>
<tr><td></td><td>4. Bio data: Prepare a Bio-data.</td><td></td></tr>
<tr><td>Google Docs</td><td>5. Creating google sheet.
6. Adding elements to google sheet.
7. Formatting google sheet.</td><td>5</td></tr>
<tr><td>Google Drive</td><td>8.Uploading and downloading files and folders
9.Sharing files with individuals or groups, setting different permission levels, collaboration</td><td>5</td></tr>
<tr><td>Excel</td><td>10.Design the Pay Roll of a company in MS Excel by considering the following conditions:
Dearness Allowance - 40% on Basic PayHouse Rent Allowance – Rs.400
Medical Allowance – Rs.100Provident Fund – 12% on Basic Pay + Dearness Allowance
11.Prepare the Student’s details and view the records by using the AutoFilter Option.
12.Design a Chart in MS Excel to show the sales performance of the Company.
13.Prepare following using MS-Excel.
<table>
<tr><td>Players</td><td>Match</td><td>Match</td><td>Match 3</td><td>Average</td><td>Highest</td><td>Sum</td></tr>
<tr><td>Madhan</td><td>45</td><td>41</td><td>50</td><td></td><td></td><td></td></tr>
<tr><td>Rahul</td><td>32</td><td>46</td><td>46</td><td></td><td></td><td></td></tr>
<tr><td>Dhinesh</td><td>50</td><td>47</td><td>50</td><td></td><td></td><td></td></tr>
<tr><td>Murali</td><td>42</td><td>32</td><td>47</td><td></td><td></td><td></td></tr>
<tr><td>Ravi</td><td>38</td><td>41</td><td>49</td><td></td><td></td><td></td></tr>
</table>
Perform following:-
a. Calculate Average and High score of each player using AVERAGE & MAX function
b. Calculate total score of each match using SUM function.
c. Sort above records in descending order on the basis of average.
d. Take the printout in landscape orientation</td><td>15</td></tr>
<tr><td>Powerpoint</td><td>14.Design presentation slides for our College. The slides must include the history of various UG and PG courses offered by the college.
15.Slide transitions</td><td>5</td></tr>
<tr><td>Access</td><td>16.Create the following Tables:
a) Student’s Personal Details & b) Student’s Mark Details.
Perform the following
1. Relate the Tables
2. Show the details of students who passed in all subjects.</td><td>15</td></tr>
</table>

	3. Show the details of students whose subject score in all Subjects are above 60. 4. Create a Form and Report for the Tables.	
	Total Contact Hrs	**60**

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sandra Cable, Steven M. Freund, Ellen Monk, Susan L. Sebok, Joy L. Starks, and Misty E. Vermaat	Microsoft Office 365& Office 2019- An Introductory	CENAGE, Bostan	2020
2	Matt vic	Microsoft Office 365	Independently Published - Matt vic, Seattle	2021

Course Designed by	Dr.B.Indira Priyadharshini	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC204

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC204			**Course Title**	**Batch:**	2026 - 2029
				CC - III :AI in Marketing	**Semester:**	II
Lecture Hrs./ Week Or Practical Hrs./Week	4	**Tutorial Hrs./Sem.**	-		**Credits:**	4

Course Objective

To inculcate the application of AI in marketing Trends.

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Keep in mind the essentials of AI in marketing	PO7 (3), PO15 (3)
CO2	Understand the role of Natural Language Processing (NLP) for Marketing.	PO7 (3)
CO3	Apply the generative AI and data visualization in marketing.	PO1 (3),
CO4	Analyse the benefits of email marketing and content creation using AI.	PO6 (3), PO7(3), PO8(3)
CO5	Judge the need of ethical AI in marketing and Emerging trends in AI and marketing.	PO12(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	-	1	1	2	2	3	2	1	1	1	2	1	2	3		✓
CO2	1	-	1	1	2	1	3	2	2	2	2	2	2	2	2		✓
CO3	1	-	1	1	1	1	1	1	1	1	1	1	1	1	**1**		✓
CO4	1	1	1	2	1	2	2	2	1	1	1	1	1	1	1	✓	
CO5	1	-	1	1	1	1	3	1	1	1	1	2	1	2	1	✓	

Unit	Content	Hours
Unit – 1	Introduction to Marketing: Meaning – Definition – Functions of Marketing – 4Ps of Marketing - Introduction To Artificial Intelligence (AI) in marketing - Supervised, unsupervised, and reinforcement learning - AI-driven marketing strategies - Personalization and automation - Examples of AI-powered marketing campaigns.	12

Unit – 2	Natural Language Processing (NLP) for Marketing: NLP concepts and techniques - Introduction to Chatbots and conversational AI - Prompt engineering - AI-generated content.	12
Unit – 3	Generative imagery - Generative video using AI - Data visualization basics - Data visualization in marketing - Social media marketing strategies - AI-driven content discovery and scheduling.	12
Unit – 4	Email marketing strategies - Automation (agents, integration, extensions, plug-in, browsers, app creation) - AI-driven personalization and content generation - Recommendation systems basics - Recommendation systems used in marketing.	12
Unit – 5	Importance of ethical AI in marketing - Data privacy and security concerns - Responsible use of customer data - Bias and fairness in AI-driven marketing strategies - Emerging trends in AI and marketing	12
	Total Contact Hrs	60

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sterne J	Artificial intelligence for marketing: practical applications	John Wiley & Sons, Standard Edition, New Delhi	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Venkatesan, RandLecinski J	The AI Marketing Canvas: A Five-stage Road Map to Implementing Artificial Intelligence in Marketing	Stanford University Press.	2019
2	King K	Using Artificial Intelligence in Marketing	Kogan Page Publishers, 1st Edition, UK	2019
3	Hosnagar, K	A human's guide to machine intelligence	Viking, New York	2012

Course Designed by	Dr.R.Ramya	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC205

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC205			Course Title	Batch:	2026 - 2029
				CC Lab - II :Web Technology	Semester:	II
Lecture Hrs./ Week And Practical Hrs./Week	4	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To prepare the students for document preparation, business calculations, presentation of information, database management and designing website

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Keep in mind the fundamental knowledge of internet and web designing	PO7 (3), PO15(3)
CO2	Understand the concept of designing web pages in web sites using various HTML tags	PO7 (3)
CO3	Apply the practical knowledge in creating HTML files	PO1 (3)
CO4	Analyze and develop website designing skill in real business world	PO4 (3), PO6(3), PO7 (3)
CO5	Evaluate the creation of links between web pages	PO7(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	-	1	1	2	2	3	2	1	1	1	2	1	2	3	✓	
CO2	1	-	1	1	2	1	3	2	2	2	2	2	2	2	2		✓
CO3	1	-	1	1	1	1	1	1	1	1	1	1	1	1	1	✓	
CO4	1	1	1	2	1	2	2	2	1	1	1	1	1	1	1		✓
CO5	1	-	1	1	1	1	3	1	1	1	1	2	1	2	1		✓

26UCC205

Content	Hours
1. Write a HTML code for designing a web page for system configuration 2. Create a HTML document to show the important HTML tags 3. Design a web page to show the subject covered in the first year 4. Create a web page to list out the features of mobile phones using DIV element 5. List out the names of software companies using ordered list 6. List out the educational website using unordered list 7. Design a web page using Nested list. 8. Develop a web page to show the definition list using HTML tags 9. Create an advertisement of a product using HTML tags 10. Generate a web page using link within a web page 11. Develop a web page for NGM College using links for another web page 12. Generate a web page to display the weather report using table 13. Construct a HTML document to display mark statement using nested table 14. Prepare a resume using forms 15. Create a website for a College using frames	60
Total Contact Hrs	60

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jo Foster	Learn HTML for Beginner	Elluminet Press	2019
2	Jennifer Niederst Robbins	Learning Web Designing	O'Reilly	2012

Course Designed by	Dr.T. Mohanasundari	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC206

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC206			Course Title	Batch:	2026 - 2029
				CC Lab - III :Practical Tally	Semester:	II
Lecture Hrs./ Week Or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To enrich students' practical knowledge in accounting package and to prepare them for job market

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Keep in mind the main features of Tally ERP.9 software	PO7 (3), PO15(3)
CO2	Understand the steps in preparation of various accounting vouchers	PO7 (3)
CO3	Apply the knowledge in preparing stock summary, ratio analysis and bank statements	PO1 (3)
CO4	Analyse the preparation of bill wise statement	PO4 (3), PO6(3), PO7 (3)
CO5	Evaluate the knowledge in preparing final accounts	PO7(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	-	1	1	2	2	3	2	1	1	1	2	1	2	3	✓	
CO2	1	-	1	1	2	1	3	2	2	2	2	2	2	2	2	✓	
CO3	1	-	1	1	1	1	1	1	1	1	1	1	1	1	1	✓	
CO4	1	1	1	2	1	2	2	2	1	1	1	1	1	1	1	✓	
CO5	1	-	1	1	1	1	3	1	1	1	1	2	1	2	1		✓

Content	Hours
1. Create a Company and display ledgers 2. Prepare the following Accounting Vouchers:	60

a) Payment Voucher b) Receipt Voucher c) Purchase Voucher d) Sales Voucher e) Contra Voucher f) Journal Voucher 3. Make voucher alteration and deletion 4. Record the transactions of sample data for Trial Balance 5. Display a cash book 6. Prepare stock summary 7. Create godown summary 8. Display Bank Reconciliation Statement 9. Prepare cost centre and cost category 10. Display bill-wise statements 11. Calculation of interest 12. Display final accounts of a Company 13. Computation of ratio analysis 14. Display foreign gain or loss 15. Print a Bill with GST	
Total Contact Hrs	**60**

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajesh Chheda	Learn Tally ERP9 with GST & E Way Bill	Ane Books Publications,New Delhi	2018
2	Dr.Namrata Agrawal Sh.Sanjay Kumar	Tally ERP 9	Dream Tech Publications, Lucknow	2019

Course Designed by	Dr.R.Ramya	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC2A1

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC2A1			Course Title	Batch:	2026– 2029
				Allied :Business Mathematics and Statistics	Semester:	II
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4		Credits:	4

Course Objective

To enable the studentsapply basic mathematical and statistical knowledge to solve the real life business problems and develop the knowledge of students in the applications of statistical tools in business analysis.

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	To keep in mind the calculations of mathematics in Finance.	PO9 (3), PO13(3), PO15(3)
CO2	To understand fundamental statistical calculations in business problems.	PO9 (3), PO13(3), PO15(3)
CO3	To apply basic calculations of median and mode.	PO14 (3)
CO4	To calculate and interpret the correlation between two variables.	PO14(3)
CO5	Gain knowledge to calculate Regression analysis.	PO14(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	-	1	1	1	2	-	1	3	2	2	-	3	-	3	✓	
CO2	1	-	1	1	1	2	-	1	3	2	2	-	3	-	3	✓	
CO3	1	-	1	1	1	1	-	1	2	1	1	-	2	3	1	✓	
CO4	1	-	1	1	1	1	-	1	1	1	1	-	2	3	1	✓	
CO5	1	-	1	1	1	1	-	1	1	1	1	-	2	3	1		✓

Unit	Content	Hours
Unit – 1	Mathematics of Finance: Simple Interest and Compound Interest: Basic concept – calculation of simple interest and compound interest.	15

Unit – 2	Statistics: Meaning and Definition – Functions – Characteristics - Scope and Uses – *Limitations*. Measures of Central Tendency: Arithmetic Mean – Raw Data – Discrete Series – Continuous Series (Exclusive and Inclusive class intervals).	15
Unit – 3	Methods of Finding Median: Discrete Series – Continuous Series. Mode: Discrete Series – Continuous Series (Simple problems only). Harmonic Mean - Geometric Mean(Simple problems only).	15
Unit – 4	Correlation: Meaning – Types of Correlation – Pearson's Co-efficient of Correlation – Spearman's Rank Correlation Co-efficient.	15
Unit – 5	Regression: Meaning – Uses of Regression – Difference between Correlation and Regression – Methods of Forming the Regression Equations.	15
	Total Contact Hrs	75

* *Italicized* texts are for self-study.

.Pedagogy and Assessment Methods:

Power point Presentations, Assignment and Brain storming

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Navaneetham, P.A	Business Mathematics & Statistics	Jai Publishers, Trichy	2022

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dharmapadam	Business Mathematics	Visvanathan.S Ltd.,	2016
2	Dr.P.R.Vittal	Business Mathematics and Statistics	Margham Publications, Chennai	2018
3	Sanchetti.D.C& Kapoor. V.K	Business Mathematics	Sultan Chand & Sons, New Delhi	2020

Course Designed by	Dr.M.Deepa	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC2A2			Course Title	Batch:	2026 - 2029
				Allied :Operations Research- I	Semester:	II
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4		Credits:	4

Course Objective

To enable the students to apply the mathematical knowledge to solve the real life business problems

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Remember the basic concepts in Operations Research	PO9 (3), PO13(3), PO15(3)
CO2	Understand the concepts of decision making theory	PO9 (3), PO13(3), PO15(3)
CO3	Apply the knowledge of Queuing theory in solving business problems	PO14 (3)
CO4	Analyse the information which helps to improve the ability of *decision taking*	PO14(3)
CO5	Evaluate the concepts of inventory to solve the business problems	PO14(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	-	1	1	1	2	-	1	3	2	2	-	3	-	3	✓	-
CO2	1	-	1	1	1	2	-	1	3	2	2	-	3	-	3	✓	-
CO3	1	-	1	1	1	1	-	1	2	1	1	-	2	3	1	✓	-
CO4	1	-	1	1	1	1	-	1	1	1	1	-	2	3	1	✓	-
CO5	1	-	1	1	1	1	-	1	1	1	1	-	2	3	1	-	✓

Unit	Content	Hours
Unit - 1	Basics – Definition – Characteristics - Scientific methods – Necessary of operation research in Industry - Scope of operation research in Modern Management – Uses and limitations of operation research	15
Unit - 2	Decision Making –Decision Making environment – Decisions under uncertainty – Decision under risk – Decision – Tree Analysis (Theory only)	14

Unit - 3	Queuing Theory – Introduction – Queuing system – Characteristics of Queuing system – Symbols and Notations – Classifications of queues (Theory only)	15
Unit - 4	Information Theory: Introduction- A measure of Information-Axiomatic Approach to Information- Entropy-The expected information- Some properties of entropy function-Joint and conditional entropies	16
Unit - 5	Inventory control – Types of inventories – Inventory costs – EOQ Problem with no shortages – Production problem with no shortages.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power point Presentations, Assignment and Brain storming

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P.K.Gupta & D.S. Hira	Problems in Operations Research	S. Chand & Company Ltd., New Delhi	2013

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Vittal P.R & V. Malini	Operations Research	1st Edition,Margham Publications, Chennai	2012
2	Kanti Swarup, P.K. Gupta & Manmohan	Problems in Operations Research	12th Edition,S.Chand& Sons, New Delhi	2019
3	Paneerselvam. R	Operations Research	2nd Edition, , Prentice Hall of India Pvt., Ltd., New Delhi	2016

Course Designed by	Dr.M.Shanmuga Priya	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC2S1

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC2S1			Course Title	Batch:	2026 - 2029
				SEC – I: Naan Mudhalvan: An Introduction to Artificial Intelligence	Semester:	II
Lecture Hrs./ Week And Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	1

Course Objective

To prepare the students toimprove the skills in AI

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Keep in mind the fundamental knowledge of AI	PO7 (3), PO15(3)
CO2	Understand the concept of AI technology	PO7 (3)
CO3	Apply the practical knowledge of AI technology in real world situation	PO1 (3)
CO4	Analyze AI in real business world	PO4 (3), PO6(3), PO7 (3)
CO5	Evaluate the various future Applications of AI	PO7(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	-	1	1	2	2	3	2	1	1	1	2	1	2	3	✓	
CO2	1	-	1	1	2	1	3	2	2	2	2	2	2	2	2	✓	
CO3	1	-	1	1	1	1	1	1	1	1	1	1	1	1	1		✓
CO4	1	1	1	2	1	2	2	2	1	1	1	1	1	1	1		✓
CO5	1	-	1	1	1	1	3	1	1	1	1	2	1	2	1	✓	

Unit	Content	Hours
I	**Introduction to Artificial Intelligence** Definition and History of AI- Importance of AI in Commerce -AI vs. Machine Learning vs. Deep Learning.	6
II	Categories of Artificial Intelligence and Applications – Concepts.	6
III	Ethics and Artificial Intelligence - Sustainable Goals and Artificial intelligence.	6
IV	Computer Vision and Natural Language Processing (NLP) – Process.	6
V	Advantages and Disadvantages of Artificial Intelligence - Future Applications and Artificial Intelligence.	6
	TOTAL	**30**

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Anindita Das Bhattacharjee	Fundamental Concept of Artificial Intelligence with Applications	1st Edition Shroff Publishers & Distributors Pvt. Ltd.	2021

Course Designed by	Dr.M.Shanmuga Priya	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC307

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC307			**Course Title**	**Batch:**	2026 - 2029
				CC - IV: Corporate Accounting	**Semester:**	III
Lecture Hrs./ Week Or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	4		**Credits:**	4

Course Objective

To develop the students' knowledge on corporate accounting in conformity with the provision of the Companie Act 2013

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recollect the basic concepts and the treatment of shares.	PO1(3), PO5(3), PO6(3)
CO2	Apply practical experience in preparing final accounts of a company	PO1(3),PO2(3),PO3 (3)
CO3	Apply the accounting concepts for the companies undergoing Amalgamation	PO1(3),PO2(3),PO3 (3)
CO4	Analyse the consolidated balance sheet of holding company accounts	PO3(3),PO4(3),PO6(3)
CO5	Analyse the concepts of liquidation of companies	PO1(3),PO2(3),PO3 (3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	2	1	2	1	2	2	2	1	2	2	1	2	2	-	1	✓	
CO2	3	2	2	2	1	1	2	2	1	3	1	1	2	1	1	✓	
CO3	3	3	2	2	2	2	2	1	2	2	1	2	3	1	2		✓
CO4	3	3	3	32	2	3	2	3	3	2	3	3	3	2	1		✓
CO5	3	3	3	3	3	1	3	2	2	3	1	1	3	2	2	✓	

26UCC307

Unit	Content	Hours
Unit – 1	**Shares:** Meaning – Types of Shares – Issue of Shares: Non-Cash Consideration - At par - At premium - At discount. Under subscription – Over subscription – Pro-rata allotment of shares – Calls in arrear – Calls in advance – Forfeitures of shares – Reissue of forfeited shares.	15
Unit – 2	**Final Accounts of the companies:** Statement of Profit and Loss – Balance sheet – Adjustments – Calculation of Managerial remuneration (Simple problems).	15
Unit – 3	**Amalgamation :**Introduction – Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).	15
Unit – 4	**Holding Company Accounts:** Meaning – Mutual Owings –Goodwill - Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus Issue and Payment of Dividend - Preparation of Consolidated Balance Sheet (Inter Company and Multiple-holdings excluded).	15
Unit – 5	**Liquidation of Companies:** Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OFTHE BOOK	PUBLISHERS \ EDITION	YEAR OFPUBLICATION
1	Reddy T.S.and A. Murthy	Corporate Accounting	7th Edition, Margham Publications, Chennai	2015

26UCC307

Reference Books

S.NO	AUTHOR	TITLE OFTHE BOOK	PUBLISHERS \ EDITION	YEAR OFPUBLICATION
1	Jain, S.P. and K.L. Narang	Advanced Accountancy	21st Edition, Kalyani PublicationsNew Delhi	2017
2	Gupta. R.L. and Radhaswamy	Advanced Accountancy	Theory, Method and Application-Vol.-1, 1st Edition, Sultan Chand &Sons, New Delhi	2015
3	Arulanandam MA and K.S. Raman	Advanced Accountancy	6th Revised Edition, Himalaya Publications, New Delhi	2019

Course Designed by	Dr.B.Indira Priyadharshini	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manicka chezian	

26UCC308

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC308			**Course Title**	**Batch:**	2026 - 2029
				CC - V : Advanced Relational Database Management System	**Semester:**	III
Lecture Hrs./ Week Or Practical Hrs./Week	4	**Tutorial Hrs./Sem.**	-		**Credits:**	3

Course Objective

To enrich the knowledge on relational database management system

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Remember the fundamentals of database management system	PO4(3), PO7(3), PO10(3)
CO2	Understand the relational database implementation using various models	PO1(3),PO2(3),PO7 (3)
CO3	Interpret the divisions of SQL commands	PO1(3),PO7(3),PO10 (3)
CO4	Analyze different forms of sub queries using SQL commands and PL/SQL architecture	PO1(3),PO6(3),PO9(3)
CO5	Execute the AI in DBMS	PO1(3),PO6(3),PO9 (3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	2	2	3	2	2	3	1	2	3	2	1	2	2	1	✓	
CO2	3	3	2	2	2	2	3	1	2	3	2	2	3	2	1	✓	
CO3	3	3	2	3	3	2	3	2	3	3	3	2	3	2	-	✓	
CO4	3	2	2	2	2	2	3	2	2	3	1	2	3	1	1	✓	
CO5	3	2	2	1	1	3	1	2	3	2	2	2	2	1	`1		✓

Unit	Content	Hours
Unit – 1	Database Concept – Purpose of Database – Disadvantages of File Based Data Management System – Advantages of having data in a database.DBMS: Meaning – Benefits of using DBMS – Functions of DBMS – Data Dictionary : Meaning – Benefits – Types. Transaction Management – Storage Management – DBA – Database Users.	12
Unit – 2	Database Architecture – Database Abstraction – Data Independence – Classes & Entities – Database Relationship and Associations : One to one relationship, One to many, Many to Many – Data Types. Data Models : Conceptual, Physical & Logical database models – Network model – Hierarchical Data Model – Relational Model – E-R Model : Components of an E-R model – E-R Diagram Conventions.	12
Unit – 3	Oracle: Introduction – Tools of Oracle – Introduction to SQL – Oracle Internal Data Types – Divisions of SQL: Data Definition Language, Data Manipulation Language, Data Control Language and Transaction Control Language. Keys: Primary Key, Foreign Key and Referential Key. SQL * Plus Functions: Date, Character, Numeric, Conversion, Miscellaneous and Group Functions. Set Operators – Relating Data through Join Concept.	12
Unit – 4	Sub-Queries: Meaning - Usage of Sub-Queries. Database Objects: Table, View – Synonym – Sequences – Index. Concept of Locking – Types of Locks. PL/SQL: Introduction - Advantages – Architecture of PL/SQL Block – Introduction to PL/SQL Block – Attributes. Control Structures.	12
Unit – 5	Cloud Database: Cloud Database management- Traditional Vs Cloud Database management system – Types – key components – advantages and disadvantages. Artificial Intelligence (AI) in DBMS: AI Powered Database Management Systems – Innovations of AI-Powered DBMS – AI Data Management Benefits.	12
	Total Contact Hrs	60

Pedagogy and Assessment Methods:

Power point Presentations, Seminar, Assignment, Experience Discussion, Brain storming and Activity

Text Book

26UCC308

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mathu Krithigha Venkatesh. L	Database Management Systems	Margham Publications, Chennai	2012
2	Ivan Bayross	SQL, PL/SQL the Programming Language of ORACLE	4th Edition, BPB Publications, New Delhi	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nilesh Shah	Database System Using Oracle-A Simplified Guide to SQL and PL/SQL	2nd Edition, Pearson Education, New Delhi	2009
2	Jose A. Ramalho	Learn Oracle 8i	1stEdition,:BPB Publications, New Delhi	2007
3	Naphtali Rishe	Database Design Fundamentals	1st Edition, Prentice Hall of India Private Ltd, New Delhi	2007

Course Designed by	Dr. P. Gomathi Devi	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC3A1			**Course Title**	**Batch:**	2026 - 2029
				Allied: Principles of Management	**Semester:**	III
Lecture Hrs./ Week Or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	-		**Credits:**	4

Course Objective

To familiarize the students with concepts and principles of management

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Remember the management fundamentals in *Indian Knowledge System*	PO1(3), PO14(3)
CO2	Comprehend about the various functions of management	PO1(3),PO12(3),PO13 (3)
CO3	Apply the decision making principles in business	PO1(3),PO2(3),PO3 (3)
CO4	Analyse the various motivational theories	PO1(3),PO6(3),PO9(3)
CO5	Evaluate and develop the various leadership qualities in real time	PO1(3),PO3(3),PO6(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	2	2	1	2	1	2	1	2	2		2	2	3	2	✓	
CO2	3	2	2	2	2	1	3	1	2	2	2	3	3	3	2	✓	
CO3	3	3	3	3	3	2	3	2	3	3	1	1	3	3	**3**		✓
CO4	3	2	2	2	2	3	1	1	3	2	1	2	3	3	2		✓
CO5	3	2	3	2	2	3	3	2	1	3	1	2	3	3	2	✓	

Unit	Content	Hours
Unit – 1	***Introduction to Indian Knowledge System:*** Evolution of Indian Management thought : Introduction – Precursor to Management in Ancient India – Objective of Management in India : Stake holder value creation – Individual freedom –group behaviour – ethics –issues related to gender. Management in Ancient India: Origin of king, his attributes, roles and responsibilities from Manusmriti - Essence of Indian management.	15
Unit – 2	Planning - Meaning and Definition – Nature and purpose of Planning – Objectives - Process of Planning –Types of planning - Advantages and Disadvantages of Planning - MBO (Management by objective strategies) - Decision Making- Types of Decision Making	15
Unit – 3	Organising – Meaning and Definition - Importance –Nature and Purpose of Organisation- Formal and Informal Organisation – Organization structure – Types - Line and Staff Authority – Departmentalization - Span of Control – Delegation of authority.	15
Unit – 4	Staffing – Sources of Recruitment - Merits and Demerits of Internal and External Sources - Motivation – Needs of Motivation – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories - Communication – Types – Importance of Communication in an Organization- Barriers to effective communication	15
Unit – 5	Controlling: Process of control - Types of control – budgetary and non-budgetary control- Leadership - Type of leadership styles – Qualities of a Good Leader.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. Munmun Mohanty, Dr.N.M. Khandelwal	Management Practices and thoughts in Ancient India	1st Edition, Himalayan Publishing House, Pvt., Ltd., New Delhi	2024
2.	Dinkar Pagare	Business Management	6th Edition, Sultan Chand & Sons, New Delhi	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jayashankar J.	Principles of Management	3rd Edition, Margham Publications, Chennai	2016
2	Tripathi, P.C. and P.N. Reddy	Principles of Management	Revised Edition, Tata McGraw Hill Publishing Co. Pvt. Ltd, New Delhi	2021
3	Prasad, L.M.	Principles and Practice of Management	10thEdition, Sultan Chand &Sons.NewDelhi	2021

Course Designed by	Dr.P.Archanaa	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC3A2			**Course Title**	**Batch:**	2026 - 2029
				Allied: Business Organization and Office Management	**Semester:**	III
Lecture Hrs./ Week Or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	-		**Credits:**	4

Course Objective

To enable the students to develop a basic knowledge on business and office management

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Remember the essentials of a Business	PO1(3), PO2(3), PO5(3)
CO2	Understand the different forms of organisation	PO1(3),PO4(3),PO5(3)
CO3	Implement Government policies and analyse the social responsibilities of a Business Concern.	PO1(3),PO2(3),PO7(3)
CO4	Analyse the structure of office layout and office environment features.	PO1(3),PO3(3),PO6(3)
CO5	Assess the elements of office management	PO2(3),PO4(3),PO7(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	3	1	2	3	3	2	3	1	2	3	2	3	2	1		✓
CO2	3	2	1	3	3	1	3	-	1	3	1	1	2	2	2	✓	
CO3	3	3	2	1	2	2	3	1	1	3	1	2	3	2	**2**		✓
CO4	3	1	3	2	2	3	3	1	2	3	1	2	3	3	1	✓	
CO5	2	3	2	3	1	2	3	2	1	2	2	2	3	3	3		✓

Unit	Content	Hours
Unit – 1	Business: Meaning - Characteristics of Business – Divisions– Objectives– Requisites for success in Modern Business – Qualities of a business man. Industrial Revolution – Industrialization in India – Problems in Launching an Enterprise.	15
Unit – 2	Forms of Organisation: Sole Proprietorship, Partnership, Joint Stock Company and Co-operative Society - Family Business: Meaning – Definition –Types.	15
Unit – 3	Rationalisation: Features – Measures. Combinations: Causes – Forms. Government & Business: New Industrial Policy – Social Responsibilities of a business Firm	15
Unit – 4	Office Management – Elements – Functions – Office Manager – Characteristics – Qualification – Functions. Organisation: Principles – Forms. Centralization and Decentralization.	15
Unit – 5	Office Accommodation: Location – Office Building – Office Layout – Office Environment.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar, Quiz, Assignment, Experience Discussion and Case study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Bhushan.Y.K.	Fundamentals of Business Organisation and Management	19th Edition, Sultan Chand & Sons, New Delhi.	2020
2.	Kathiresan. S andDr.V.Radha	Office Management	Reprint, Prasanna Publishers.Chennai	2011

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	T.K. Sharama, Sashi.K.Gupta& Rahul Sharma	Business Organisation and Management	Kalyani Publication – 1st Edition	2021

2	Dr. S.C. Saksena	Business Organisation and Management	Sahithya Bhawan Publications – 1st Edition	2019
3	Sherlekar. S. A and Sherlekar. V. S	Modern Business Organisation and Management Systems Approach	Reprint,Himalaya Publishing House, Mumbai	2018

Course Designed by	Ms. P. Divyabharathi	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manicka chezian	

26UCC309

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC309			**Course Title**	**Batch:**	2026 - 2029
				CC Lab - IV :RDBMS	**Semester:**	III
Lecture Hrs./ Week Or Practical Hrs./Week	4	**Tutorial Hrs./Sem.**	-		**Credits:**	2

Course Objective

To develop and manage the relational database design

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recollect the various SQL commands in table creation	PO1(3), PO3(3), PO5(3)
CO2	Understand the usage of different DML & DCL commands	PO1(3),PO3(3),PO4(3)
CO3	Apply the database objects using SQL commands	PO1(3),PO2(3),PO3(3)
CO4	Analyse a database design using SQL and PL/SQL commands	PO1(3),PO2(3),PO3(3)
CO5	Evaluate the PL/SQL blocks in creating an oracle application	PO1(3),PO2(3),PO7(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	2	3	2	3	2	2	2	2	3	1	2	3	3	3	✓	
CO2	3	2	3	3	3	3	2	2	2	3	2	1	3	2	1	✓	
CO3	3	3	3	2	3	2	2	2	3	3	2	1	3	2	2	✓	
CO4	3	3	3	3	3	3	2	2	3	3	2	3	3	2	2		✓
CO5	3	3	2	2	2	2	3	1	2	3	2	2	3	3	2	✓	

Content	Hours
SQL 1. Create a table for employee details using DDL Commands. 2. Create a table for sales details using DML Commands. 3. Create a table for item details using DCL & TCL Commands. 4. Create a table for student details and verify the following data constraints. (a) Primary Key (b) Reference Key(c) DefaultKey 5. Create a table for employee details and verify the following data constraints. (a) Not Null(b) Unique Key (c) Check 6. Create a table for student attendance and mark details and combine the results of two queries using the set operators. 7. Create a table and perform SQL * Plus functions – Group and single row functions 8. Create a table and display the database objects in partition view	30
PL / SQL 9. Create a PL/SQL block and retrieve the records stored in the employee table. 10. Create a PL/SQL program to calculate the bonus of employees based on their salary. 11. Develop PL/SQL block to check the availability of stock for the given product 12. Create a Pl/SQL program to display the multiplication table 13. Create a table for student mark details by using percentage type under PL/SQL attribute concept. 14. Generate a program in PL/SQL to calculate the simple interest. 15. Write a program to calculate the discount on sales in PL/SQL.	30
Total Contact Hrs	60

Pedagogy and Assessment Methods:

Power point Presentations, Experience Discussion, Brain storming and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jose A. Ramalho.	Learn Oracle 8i	1st Edition, New Delhi: BPB Publications.	2007

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	William G.Paye Jr	Oracle 8i	Prentice Hall of India Private Ltd, New Dehi	2011
2	Naphtali Rishe	Database Design Fundamentals	1st Edition, Prentice Hall of India Private Ltd, New Delhi	2007

Course Designed by	Dr. P. Gomathi Devi	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC310			Course Title	Batch:	2026 - 2029
				CC – LAB V :Commerce and Computer Application Practical	Semester:	III
Lecture Hrs./ Week Or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	1

Course Objective

To enrich the students' knowledge in basic form filling and to develop their skills in utilizing various online applications

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recollect the filling of various forms in business	PO1(3), PO2(3) PO6(3)
CO2	Understand the new concepts used in Commerce and Computer arena	PO1(3),PO2(3),PO7(3)
CO3	Apply the knowledge of computer in various online business applications	PO1(3),PO2(3),PO7(3)
CO4	Analyse the practical experience in business transactions	PO1(3),PO2(3),PO7(3)
CO5	Assess knowledge on real business operations	PO1(3),PO7(3),PO11(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	3	2			3			1	3	1	1	2	3	3	✓	
CO2	3	3	2	2	2	1	3		2	3	2	1	2	2	2	✓	
CO3	3	3	2	2	2	2	3	1	2	3	2	1	1	2	1		✓
CO4	3	3	2	2	1	1	3		1	2	1	1	2	1	1		✓
CO5	3	2	2	2	2		3		2	3	1	2	2	2	1		✓

Commerce Practical	Hours
1. Preparation of Pay roll & Pay slip 2. Filling of Pay-in-Slip, Withdrawal Slip and Cheque 3. DD Challan, RTGS and NEFT 4. Filling of Post Office RD Form 5. Share Application Form and Demat Account Opening Form	
Computer Application Practical	
1. Preparation of Resume with and without using resume wizard 2. Power Point Presentation for Advertisement of a product 3. Online Insurance Premium Payment 4. Online employment registration and renewal 5. Online application for PAN Card 6. Online GST Registration 7. Online Passport Application 8. Create a Profile in LinkedIn	30
Total Contact Hrs	30

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion and Activity

Course Designed by	Dr. P. V. Nandhini	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC3N1

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC3N1			Course Title	Batch:	2026 - 2029
				Extra Departmental Course (EDC - I): Business and Professional Correspondence	Semester:	III
Lecture Hrs./ Week Or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-		Credits:	1

Course Objective

To develop the Business and Professional Correspondence written skills of the students

Course Outcomes(CO)

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

CO Number	CO Statement	
CO1	Recollect the structure of Business and Professional Correspondence	PO1(3), PO7(3)
CO2	Acquire the conceptual knowledge on various forms of Business and Professional Correspondence	PO1(3),PO10(3)
CO3	Develop written communication skills needed in business and Professional fields.	PO1(3),PO2(3),PO7(3)
CO4	Understand the format of preparing resume, agenda and minutes	PO1(3),PO2(3),PO10 (3)
CO5	Evaluate professional writing skill to draft clear and effective business correspondence.	PO1(3),PO2(3),PO7(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	2	1	2	1	1	3	1	2	2	2	1	2	2	1	✓	
CO2	3	2	2	2	2	1	2	1	1	3	1	2	2	2	2	✓	
CO3	3	3	2	2	2	1	3	2	3	3	2	2	2	2	2	✓	
CO4	3	3	2	2	2	1	2	1	2	3	2	2	2	2	3		✓
CO5	3	3	2	2	2	1	3	1	2	3	2	2	2	3	2		✓

Unit	Content	Hours
Unit – 1	1. Advertisement for inviting Quotations 2. Preparation of Quotations 3. Report on Quotations 4. Placing Orders and Letter of acceptance 5. Reminders 6. Despatch letters and acknowledgement 7. Complaint Letters	7
Unit – 2	8. Circulars for meeting 9. Drafting Agenda for the meeting 10. Drafting Minutes of the meeting 11. Bank Correspondence 12. Insurance Correspondence 13. Advertisement for Recruitment 14. Preparation of Resume 15. Drafting letters for Fees Structure, on-duty and Bonafide certificate.	8
	Total Contact Hrs	15

Pedagogy and Assessment Methods

Power point Presentations, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OF THEBOOK	PUBLISHERS \EDITION	YEAR OFPUBLICATION
1	R C Sharma , Krishna Mohan , Virendra Singh Nirban	Business Correspondence and Report Writing	6thEdition& McGraw Hill, New Delhi	2020

Reference Book

S.NO	AUTHOR	TITLE OF THEBOOK	PUBLISHERS\EDITION	YEAR OFPUBLICATION
1	Ramesh, M.S., C.C.Pattanshetti	Business Communication	28th Edition,Chand& Company, New Delhi.	2011
2	Arun Sagar Anand	Business Letters	1st Edition V & S Publisher, New Delhi	2017

Course Designed by	Ms. P. Divyabharathi	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manicka chezian	

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC3N2			**Course Title**	**Batch:**	2026 - 2029
				Extra Departmental Course (EDC - I): Accounting Software - Tally	**Semester:**	III
Lecture Hrs./ Week Or Practical Hrs./Week	1	**Tutorial Hrs./Sem.**	-		**Credits:**	1

Course Objective

To enrich practical knowledge in accounting package and to prepare them for job market

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Keep in mind the main features of Tally ERP.9 software	PO1(3), PO7(3), PO10(3)
CO2	Understand the steps in preparation of ledgers	PO1(3), PO7(3), PO10(3)
CO3	Apply the knowledge in preparing vouchers	PO1(3), PO2(3), PO7(3)
CO4	Analyse the preparation of stock summary	PO1(3),PO2(3),PO7(3)
CO5	Evaluate the bill wise statement.	PO1(3),PO2(3),PO4(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	2	2	2	2	2	3	1	2	3	2	2	2	3	2	✓	
CO2	3	2	2	2	2	2	3	1	1	3	2	2	1	3	2		✓
CO3	3	3	2	2	1	2	3	1	2	3	2	2	2	2	**2**		✓
CO4	3	3	2	2	2	2	3	1	2	3	2	2	2	3	2	✓	
CO5	3	3	2	3	2	2	3	2	3	3	3	3	2	2	2	✓	

Content	Hours
1. Creation of company and display ledgers. 2. Prepare the following accounting Vouchers: a) Payment Voucher b) Receipt voucher c) Purchase voucher d) Sales Voucher e) Contra Voucher f) Journal Voucher 3. Make voucher alteration and deletion. 4. Record the transactions of sample data for Trial Balance 5. Prepare stock summary 6. Create godown summary 7. Prepare cost centre and cost category 8. Display bill-wise statement 9. Computation of ratio analysis 10. Display foreign gain or loss	15
Total Contact Hrs	**15**

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajesh Chheda	Learn Tally ERP9 with GST & E Way Bill	Ane Books Publications, New Delhi	2018
2	Dr.Namrata Agrawal Sh.Sanjay Kumar	Tally ERP 9	Dream Tech Publications	2019

Course Designed by	Dr..D. Saranya	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC411			**Course Title**	**Batch:**	2026 - 2029
				CC- VI : Cost and Management Accounting	**Semester:**	IV
Lecture Hrs./ Week Or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	4		**Credits:**	5

Course Objective

To expose the students the basic concepts and tools used in cost accounting

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Keep in mind the various types of inventory and costing.	PO1(3), PO3(3)
CO2	Understand the various methods in calculation of labour and overheads	PO5(3), PO14(3)
CO3	Apply the concepts of ratio analysis in management accounting.	PO1(3), PO2(3)
CO4	Analyse the cash flow in management accounting.	PO1(3), PO2(3)
CO5	Evaluate the concepts of Budgets.	PO7(3), PO9(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	1	3	1	2	2	1	2	1	2	1	2	2	1	1	✓	
CO2	1	2	1	2	3		1	2	1	2	2		2	3	1	✓	
CO3	3	3	2	1	2		3	3	2	3		2	1	2	2	✓	
CO4	3	2	1	2	1		2	2	2	2	2	3	1	1	1		✓
CO5	1	1	2	1	2	2	3		3	3	2	2	3	3	1		✓

Unit	Content	Hours
Unit – 1	Cost Accounting : Introduction -Elements of cost- Cost Sheet. Inventory Control Techniques : Materials - Levels of Inventory – EOQ - Methods of Valuing Material Issues – FIFO – LIFO - Simple Average - Weighted Average	15
Unit – 2	Labour turnover: Labour turnover methods . Methods of Payment Systems: Time Rate and Piece Rate System: Incentive Systems: Halsey and Rowan. Overheads: Meaning - Classification – Allocation, Apportionment & Absorption of Overheads – Computation of Labour Cost.	15
Unit – 3	**UNIT – III :** Meaning – Definition – Objectives – Scope of Management Accounting – Advantages – Disadvantages of Management Accounting - Ratio analysis - classification of ratios-liquidity, profitability, solvency – inter firm comparison.(Simple problems only).	15
Unit – 4	**UNIT – IV :**Cash flow analysis – Break Even Point – Marginal Costing (Simple problems only)	15
Unit – 5	**UNIT – V**: Budget and Budgetary Control (simple problems only):- Concepts, Types of Budgets- Budgetary Control - Advantages and limitations-Preparation of Budgets (simple problems only).	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power point Presentations, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain, S.P. and K.L. Narang	Cost Accounting Principles and Practice	23rd Edition, New Delhi, Kalyani Publishers.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai, R.S.N. and V. Bagavathi	Management Accounting	5th Revised Edition, S. Chand & Company Limited, New Delhi	2015
2	Khan. M.Y and Jain. P.K	Cost Accounting and Financial Management	Tata MC Graw Hill Education Private Ltd, New Delhi	2017
3	Saxena, V.K. and C.D. Vashist	Essentials of Cost Accounting	2nd Edition, Sultan Chand & Sons, New Delhi	2014

Course Designed by	Dr. P. Gomathi Devi Dr.T.Mohanasundari	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manicka chezian	

26UCC4A1

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC4A1			**Course Title**	**Batch:**	2026 - 2029
				Allied : Business Research Methods	**Semester**	IV
Lecture Hrs./ Week Or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	4		**Credits:**	5

Course Objective

To understand some basic concepts of research and its methodologies

Course Outcomes

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

CO	Course Statement	
CO1	Understand the basic concepts of research.	PO5(3)
CO2	Identify research problems and to formulate research design	PO5(3)
CO3	Implement suitable method of source data collection and frame questionnaire.	PO9(3)
CO4	Apply statistical tools for analysis	PO2(3), PO4(3)
CO5	Infer and interpret data appropriately and research report	PO2(3), PO7(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	2	1	2	3	1	1	2	1	2	1	1	2	1	1		✓
CO2	1	1	2	2	3	1	2	1	1	2	1	2	1	2	1		✓
CO3	1	2	1	2	1	1	1	2	3	1	2	1	2	1	1	✓	
CO4	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	✓	
CO5	1	2	1	1	1	1	2	2	1	2	1	2	1	2	1	✓	

Unit	Content	Hours
Unit– 1	Research: Meaning – Objectives – Significance and types – Research process – Criteria of good research – Formulation of research problem – Selecting the research problem – Techniques involved in defining a research problem.	15
Unit– 2	Research Design-Meaning-Need for Research design-Features of a good design - Important concepts of research design - Types of Research Designs– Hypothesis-Types of hypotheses-Framing of hypotheses. Collection of Data: Primary – Secondary – Methods – Questionnaire – Types – Pre test – Pilot study – Testing and Validating Questionnaire.	15
Unit– 3	Data Editing - Data Validation -Tabulation-Types of Tables. Data processing, Analysis and Presentation - Testing of Hypotheses - Use of Statistical Packages - Entering data using Spreadsheet – Functions and Formulae.	15
Unit– 4	Independent Sample Test – One way and Two way ANOVA – Chi-square – Correlation – Regression – Garret and Weighted Average Ranking.	15
Unit– 5	Interpretation and Report Writing: Meaning of Interpretation – Why interpretation – Techniques of interpretation – Report writing – Mechanics of writing a Research report – Reference Management.	15
	Total	**75**

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion and Case study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kothari, C.R, and Gaurav Gar	Research Methods and Techniques	New Age International, New Delhi.	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Devendra Thakur	Research Methodology in Social Sciences,	Deep and Deep, New Delhi.	2017
2	Gopal Lal Jain	Mangal Deep, Jaipur.	Mangal Deep, Jaipur.	2014

3	Bhome Sharadha	Research Methodology	Himalaya publication house Pvt.Ltd, New Delhi	2018

Course Designed by	Dr. P. V.Nandhini	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manicka chezian	

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC4A2			**Course Title**	**Batch:**	2026 - 2029
				Allied : Operations Research - II	**Semester**	IV
Lecture Hrs./ Week Or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	4		**Credits:**	5

Course Objective

To impart knowledge in Simplex Method, Assignment Problems, Sequencing Problems and Transportation Problem

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Construct linear integer programming models and discuss the solution techniques	PO4(3), PO10(3), PO13(3)
CO2	Apply techniques constructively to make effective decisions in business and solve problems in industry.	PO8(3), PO11(3)
CO3	Apply transportation and assignment problems in making business decisions	PO2(3), PO3(3)
CO4	Analyze the skills to achieve their objective using sequencing models.	PO3(3), PO4(3)
CO5	Appreciate the mathematical basis for business decision making	PO2(3), PO4(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	1	2	3	1	2	2		1	3	1	2	3	3	3	✓	
CO2	1	2	1	2	2	1	2	3	1	2	3	2	1	2	3		✓
CO3	2	3	3	2	1	2	2	2	2	3	2	3	2	2	2		✓
CO4	1	2	3	3	2	3	2	3	3	2	3	2	3	2	2		✓
CO5	1	2	1	2	1	2	1	2	1	2	1	2	2	1	2		✓

Unit	Content	Hours
Unit - 1	Operations Research: Introduction – Definition - LPP : Graphical Solution Method – General Linear Programming Problem	15
Unit - 2	Simplex Method: Basic Solutions and Degenerate Solutions to Linear Equation – Simplex Method (Simple Problems)	15
Unit - 3	Assignment Problem: Definition – Assignment Algorithm – Hungarian Assignment – Unbalanced Assignment Method.	14
Unit - 4	Sequencing Problems: Introduction – Problem with 'n' Jobs and 2 Machines – Problems with 'n' Jobs & '3' Machines - Problems with 'n' Jobs & 'k' Machines (Simple Problems only).	16
Unit - 5	Transportation Problem: Row Minimum – Column Minimum – North West Corner Rule – Least Cost Method	15
	Total Contact Hrs	75

Note:

The question paper shall cover 20% theory and 80% problems

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

TextBook

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Vittal, P.R. & V. Malini,	Operations Research	1st Edition, Chennai: Margham Publications.	2012

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kanti Swarup, P.K. Gupta & Manmohan	Problems in Operations Research	12th Edition, New Delhi: S. Chand & Sons	2019

2	Panneerselvam, R	Operations Research	2nd Edition, New Delhi: Prentice Hall of India Pvt. Ltd	2016
3	S. Dharani Venkata Krishnan	Operations Research Principles and Problems-	Keerthi Publishing House Pvt., Ltd.	2014

Course Designed by	Dr.M.Shanmugapriya	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manicka chezian	

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC412			**Course Title**	**Batch:**	2026 - 2029
				CC Lab - VI :VB.Net	**Semester:**	IV
Lecture Hrs./ Week Or Practical Hrs./Week	4	**Tutorial Hrs./Sem.**	-		**Credits:**	2

Course Objective

To develop the business application software using Visual Basic.Net

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recollect the fundamental concepts of visual basic.Net programming	PO2(3), PO4(3)
CO2	Understand the significance of visual basic.Net programming for software development	PO1(3), PO3(3)
CO3	Deploy multiple forms and arrays in generating VB.Net applications.	PO1(3), PO3(3)
CO4	Analyse the integration of back end with front end tool using DAO control	PO2(3), PO3(3)
CO5	Execute the various control structures to create application software	PO2(3), PO3(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	2	1	2	1	2	1		1	2	1	2	1	2	1	✓	
CO2	2	1	2	1	2	1	2	1	2	1	1	2	2	2		✓	
CO3	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	✓	
CO4	1	2	2	1	2	1	2	1	2	1	2	2		2	2	✓	
CO5	1	2	2	3	1	2	3	1	2	3	2	2	2	2	3		✓

Programs	Hours
1. Create a VB.Net application to calculate simple and compound interest 2. Develop a quiz application in VB.Net. 3. Create a VB.Net application with File, Edit and Format Menus and perform its operations. 4. Develop a VB.Net program to count number of words in a text. 5. Create a Program to select, add and delete a place in the List Box. 6. Design a form to show the employee pay slip using if statement. 7. Design a simple calculator. 8. Design a student Login Form using Functions 9. Prepare an advertisement banner using VB.Net application. 10. Develop an Application to move an object using Timer Control 11. Design a super market bill using VB.Net application 12. Create a VB.Net application to prepare inventory control. 13. Create a student database in Ms-Access. Display the information in the VB.Net form using data control. Perform various manipulations. 14. Create an employee database in Ms-Access and display the information in the VB.Netform using data control. Perform various manipulations. 15. Design a Electricity Bill using DAO / ADO Control by considering the following conditions:	60

Unit Consumed	Rate Per Unit (Rs.)
Up to 100 Units	NIL
101 to 200 Units	3.50
200 to 500 Units	4.60
Above 500 Units	6.60

Pedagogy and Assessment Methods

Power Point Presentations, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jeffrey R. Shapiro	Visual Basic.NET	1st Edition – McGraw Hill Education Pvt., Ltd., Noida	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	V.Christy	Programming in VB.Net	1st Edition – Laxmi Publications	2015
2	Julia Case Bradley, Anita Millspaugh	Programming in Visual Basic.Net	4th Edition - Tata McGraw-Hill Education Pvt. Ltd.	2022

Course Designed by	Dr.T.Vijaya Chithra	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manicka chezian	

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC413			**Course Title**	**Batch:**	2026 - 2029
				CC VII : Executive Communication (Practical)	**Semester:**	IV
Lecture Hrs./ Week Or Practical Hrs./Week	4	**Tutorial Hrs./Sem.**	-		**Credits:**	3

Course Objective

To develop the oral and written communication skills of the students

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recollect the structure of trade letters	PO4(3), PO6(3)
CO2	Understand the format of preparing resume, agenda and minutes	PO1(3), PO3(3)
CO3	Implement assignments for developing oral communication skills	PO1(3), PO3(3)
CO4	Analyze the students' communication skills in real world situation	PO2(3), PO4(3)
CO5	Evaluate students professional writing skill	PO1(3), PO4(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	1	1	2	1	2	1	2	1	2	1	2	1	1	2	✓	
CO2	2	1	2	1	2	1	2	2	2	1	2	1	2	1	2	✓	
CO3	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	✓	
CO4	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1		✓
CO5	2	1	1	2	1	2	1	2	1	2	1	1	1	2	1		✓

Unit	Content	Hours
Unit – 1	**Part – A (Oral Communication)** 1. Self- Introduction 2. Listening and Reading 3. Group Discussion 4. Public Speaking and Telephonic Conversation 5. Business Presentation and Role Play 6. Mock Interview **Part – B (Written Communication)** 1. Trade Letters : Enquiries - Orders and Execution 2. Credit and Status Enquiries 3. Claims and Adjustments 4. Collection Letters 5. Sales Letters 6. Complaint Letters 7. Circular Letters 8. Drafting Agenda and Minutes 9. Bank Correspondence 10. Insurance Correspondence 11. Agency Correspondence 12. Application Letters 13. Preparation of Resume 14. Letter for Bonafide Certificate 15. Other Duty Letter 16. Requisition for Fees Structure	15 45
	Total Contact Hrs	60

Pedagogy and Assessment Methods:

Power point Presentations, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajendra Pal Korahill	Essentials of Business Communication	9th Edition, Sultan Chand & Sons, New Delhi	2012

Reference Book

26UCC413

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ramesh, M.S., C.C. Pattanshetti and Madhumati M. Kulkarani	Business Communication	28th Edition, R Chand & Company, New Delhi	2011
2	Rodriquez, M.V.	Effective Business Communication Concept	13th Edition, Vikas Publishing Company, Mumbai	2003

Course Designed by	Dr.T.Vijaya Chithra	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manicka chezian	

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC4S1			Course Title	Batch:	2026 - 2029
				SEC II: Naan Mudhalvan: Basics of Finance & Fintech2	Semester:	IV
Lecture Hrs./ Week Or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	1

Course Objective

To prepare the students to improve the skills in finance

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Keep in mind the fundamental knowledge of Finance	PO2(3), PO4(3)
CO2	Understand the concept of financial eco system	PO1(3), PO3(3)
CO3	Apply the practical knowledge of technology in finance	PO1(3), PO3(3)
CO4	Analyze and develop financial designing skill in real business world	PO1(3), PO3(3)
CO5	Evaluate the creation of links between technology and organization	PO1(3), PO3(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	2	1	2	1	2	1	2	1	2		2		2	2	✓	
CO2	2	1	2	1	2	1	2	2	1	1	2		2	1	2	✓	
CO3	2	1	2	1	2	1	2	1	2	1	2	2	2	1	1	✓	
CO4	2	1	2	1	2	1	2	2			2	2			2		✓
CO5	2	1	2	1	2	1	2	1	2	1		2	1	2			✓

Unit	Content	Hours
Unit - 1	Introduction to Finance – Types of Finance	6
Unit - 2	Financial Ecosystem – Players of Financial Ecosystem	6
Unit - 3	Challenges of Financial Services Industry – Financial Technology (FinTech)	6
Unit - 4	FinTech Architecture - Applications of FinTech	6
Unit - 5	FinTech Technologies - Fintech startups	6
	Total Contact Hrs	**30**

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shashi K Gupta, R.K. Sharma	Financial Management Theory and Practice	Kalyani Publisher	2015
2	Dr. Komal Mistry	FinTech in India	Book Rivers Publication	2023

Course Designed by	Dr.B.Indira Priyadharshini	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC4S2			**Course Title**	**Batch:**	2026 - 2029
				SEC II: Naan Mudhalvan: Mutual Funds Foundation	**Semester:**	IV
Lecture Hrs./ Week Or Practical Hrs./Week	2	**Tutorial Hrs./Sem.**	-		**Credits:**	1

Course Objective

To prepare the students to improve the knowledge in mutual funds

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Keep in mind the fundamental knowledge of mutual funds	PO14(3)
CO2	Understand the concept of Mutual Fund Structure	PO3(3), PO5(3)
CO3	Apply the practical knowledge of Performance of Mutual fund Products	PO3(3), PO7(3)
CO4	Analyze the Schemes of Mutual Funds	PO4(3), PO8(3)
CO5	Evaluate the Fund Distribution.	PO13(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	2	1	2	1	2	1	2	1	2		3	2	3		✓	
CO2	1	2	3	2	3	2	2		3	2	3	2	3	2	2		✓
CO3	1	2	3	2	1	2	3	2	1	2	2	3	2	3	1		✓
CO4	2	1	2	3	2	1	2	3	2	3	2		2	3	3	✓	
CO5	2	1	2	1	2	1	2	1	2	1	2		3	2	1	✓	

Unit	Content	Hours
Unit - 1	Concept of Mutual Fund - Role of Mutual Fund in Economy.	6
Unit - 2	Mutual Fund Structure - Constituents.	6
Unit - 3	Mutual Fund Products – Performance of Products	6
Unit - 4	Returns of MF – Schemes of MF	6
Unit - 5	Fund Distribution - Sales Practices**.**	6
	Total Contact Hrs	**30**

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Balachandran V	Securities Market & Regulations	Publisher: Sultan Chand & Sons	2023
2	V. A. Avadhani	Securities Analysis And Portfolio Management	Himalaya Publishing House	2023

Course Designed by	Dr.M.Nirmala	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC4N1

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC4N1			Course Title	Batch:	2026 - 2029
				Extra Departmental Course (EDC– II) :Commerce & Computer Application Practical	Semester:	IV
Lecture Hrs./ Week Or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-		Credits:	1

Course Objective

To enrich the students' knowledge in basic form filling and to develop their skills in utilizing various online applications

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recollect the filling of various forms in business	PO2(3), PO5(3)
CO2	Understand the new concepts used in Commerce and Computer arena	PO2(3), PO5(3)
CO3	Apply practical experience in business transactions	PO7(3), PO13(3)
CO4	Analyse the knowledge of computer in various online business applications	PO4(3), PO5(3)
CO5	Assess the students' knowledge on real business operations	PO3(3), PO15(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	2	1	1	2	2	2		1	2	1	2	1	2	1		✓
CO2	2	3	1	2	3	2	1	2	1	2	3		1	2	2		✓
CO3	2	1	2	2	1	2	3	2	2	1	2		3		1		✓
CO4	1	2	3	3		2	1	2	1	2		2	1	2	2	✓	
CO5	1	2	3	2	1	2	2		2	2		1	2	2	3	✓	

Commerce Practical	Hours
1. Pay roll & Pay slip 2. Bank Account Opening Form and Change of Nominee in Bank Account - Form 3. Pay-in-Slip and Withdrawal Slip 4. RTGS and NEFT form 5. Share Application Form and DEMAT Account Opening Form	
Computer Application Practical	
1. Preparation of Resume with resume wizard 2. Invite board members for annual meeting using mail merge concept 3. Preparation of Employee Payroll using formulas. 4. Create students mark list with necessary information using access 5. Online insurance premium payment 6. Online employment registration and renewal 7. Design an invitation in CANVA	15
Total Contact Hrs	15

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion and Activity

Course Designed by	Ms.P.Divyabharathi	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC4N2

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC4N2			Course Title	Batch:	2026 - 2029
				Extra Departmental Course (EDC– II): Retail Management	Semester:	IV
Lecture Hrs./ Week Or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-		Credits:	1

Course Objective

To expose the students in the area of retail marketing management

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	State the fundamentals of retailing and types of retailing	PO2 (3), PO5(3), PO8 (3)
CO2	Understand the retail planning and retail brand management	PO3 (3), PO7(3), PO9 (3)
CO3	Apply the strategies in retail location decision.	PO3 (3), PO5(3), PO7(3)
CO4	Analyse the aspects of retail pricing and retail promotion.	PO1 (3), PO3(3), PO4(3)
CO5	Evaluate the needs of applying information technology in retail market	PO2(3), PO3(3), PO10(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	2	3	1	2	3	1	2	3	1	2		3		3			✓
CO2	1	2	3	1	2	2	3	2	3	2	2	2	1		1	✓	
CO3	1	2	3	2	3	2	3	1	2	3	2	3	2	3	1	✓	
CO4	2	1	2	2	1	2	1	2	1	2	1		2	1		✓	
CO5	2	3	2	1	2	3	2	3	2	3	2	3		3	3	✓	

Unit	Content	Hours
Unit – 1	Introduction to Retailing: Retailing - Definition and functions - Importance of retailing in marketing - Types of retailing	3

Unit – 2	Retail Planning: Retail planning: Purpose – Methods - Structure and Monitoring the plan.	3
Unit – 3	Retail Location: Retail location decision - Trading area analysis - Types of location - Site evaluation.	3
Unit – 4	Retail Pricing: Retail pricing: Approaches - Influencing factors - Price sensitivity and mark down policy.	3
Unit – 5	Application of IT in Retail: Impact of information technology in retailing - Integrated systems and Networking EDI.	3
	Total Contact Hrs	15

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Swapna Pradhan	Retailing Management	6th Reprint, Tata McGraw Hill Education, New Delhi.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Levin, I.M. and B.A. Weitz	Retailing Management	Tata Mc Graw Hill Publishing Company Ltd.New Delhi	2019
2	Chetan Bajaj, Rajnish Tuli and Nidhi V. Srivastava	Retail Management	2nd Edition, Oxford University PressNew Delhi	2005
3	Barry Berman and Joel R. Evans	Retail Management - A Strategic Approach	12th Edition, Prentice Hall. Chennai	2012

Course Designed by	Mr.A.Prakalathan	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC514

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC514			Course Title	Batch:	2026 - 2029
				CC - VIII : Income Tax	Semester:	V
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4		Credits:	5

Course Objective

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

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Remember the fundamental concepts used in Income Tax	PO2 (3), PO5(3), PO6(3)
CO2	Get an idea of residential status of assesses and incomes exempted from tax	PO1 (3), PO3(3), PO5(3)
CO3	Apply the procedure in computation of income from salaries and house property	PO1(3), PO3(3), PO8(3)
CO4	Analyse the skills in computation of income from business or profession, capital gains and income from other sources	PO1(3), PO2(3), PO4(3)
CO5	Measure the skills in set off and carry forward of losses and to analyse tax liability of an individual	PO1(3), PO6(3), PO7(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	3	2	2	3	3	3	2	1	3	1	3	2	2		✓	
CO2	3	2	3	1	3	1	2		3	3	2	2	1	1	2	✓	
CO3	3	2	3	2		1	2	3	1	2	1	2	2	2	1		✓
CO4	3	3	1	3	1		2	3	3	2	2		3	1	3		✓
CO5	3		2	1	2	3	3	2	1	3		2	3	3	2	✓	

Unit	Content	Hours
Unit – 1	Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – Residential Status – Scope of Total Income	18
Unit – 2	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 – 3	Income from House Property – Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short -term and long- term Capital Gains – Exempted Capital Gains.	18
Unit – 4	Profits and Gains of Business and Profession – Business Vs Profession - Computation of Profits and Gains of Business and Computation of Professional Income – Doctors, Chartered Accountant and Lawyer.	18
Unit – 5	Income from other Sources-General Income-Specific Income – Carry Forward and Set off of Losses. Exempted Incomes- Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only).	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods:

Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	V.P.Gaur, D.B. Narang, Puja Gaur and Rajeev Puri	Income Tax Law and Practice	48th Edition, New Delhi, Kalyani Publishers.	2024 – 25

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	H.C. Mehrotra and S.P. Goyal	IncomeTax Law and Account	60th Edition, New Delhi, Sahithya Bhavan Publisher	2025

2	Bhagawathi Prasad	Law & Practice of Income Tax in India	New Delhi, Current Edition, Navman Prakashan Aligarh.	2020

Note:

Problems shall be confined to Residential Status, Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Other sources, Set Off, Carry Forward and Set Off of Losses and deductions applicable to individuals only

Course Designed by	Dr.M.Nirmala& Dr.T.MohanaSundari	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manicka chezian	

26UCC515

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC515			Course Title	Batch:	2026 - 2029
				CC -IX: Programming in C++& Python	Semester:	V
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To promote the students' knowledge in 'C++' and python

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recollect the basic concepts of C++ language.	PO1 (3), PO3(3), PO6 (3)
CO2	Apprehend the knowledge on Functions, Classes and Objects.	PO1 (3), PO3(3), PO6 (3)
CO3	Implement the concepts of Constructors, Destructors and Operator Overloading.	PO1 (3), PO4(3)
CO4	Inference python programs for data types using objects and functions.	PO1 (3), PO5(3)
CO5	To learn how to use lists, tuples, and dictionaries in Python programs.	PO1 (3), PO4(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	2	3	2	1	3	3	1		2	3	3	2	1	1	✓	
CO2	3	1	3	2	2	3	1	2	2	3	2		1		3	✓	
CO3	3	1	2	3		2	3	3	1	2	3	1	3	2	1	✓	
CO4	3	2		3	2	2	1	2	3	1	1	2	1	3	1		✓
CO5	3	2	2	3	1	3	3	2	2	3		3	3	2	2		✓

Unit	Content	Hours
Unit – 1	Object Oriented Programming Language: Basic concepts – Benefits – Introduction to C++ : Applications – Structure of C++ programming – Tokens – Keywords – identifiers and Constants – Basic Data Types: User Defined data types – Derived data types – Declaration of variables – Dynamic initialisation –Operators - Manipulators – Operator overloading – Control Structures.	15
Unit – 2	Functions in C++: Introduction –The Main Function- Function prototyping – Call and return by reference – Default and Const Arguments – Function Overloading. Class and Objects: Introduction- Defining member Function.	15
Unit – 3	Constructors and Destructors: Introduction – parameterized constructors – Multiple constructors- constructors with default arguments – copy constructor- dynamic constructors- Destructors. Operator overloading: Introduction – Rules- overloading unary and binary operators –Inheritance - Types of Inheritance.	15
Unit – 4	Python: Introduction-features-Comparative Study-Comments-Variables and Assignments. Python Objects: Standard types-Built-in-type Internal type-Standard type operator and Built-in functions-Categorizing standard type Unsupported type. Numbers: Introduction- Integer-Floating Point-Complex numbers-Operators-Built-in and factory functions. Sequences- Strings-Strings and Operator-String only operator- Built-in-Functions-Built-in-Methods-String Features-Unicode.	15
Unit – 5	Python: LISTS: List-list slices-list methods-list loop–mutability–aliasing-cloning lists list parameters. TUPLES: Tuple assignment, tuple as return value-Sets– Dictionaries. Functions Definition - Passing parameters to a Function - Built-in functions- Variable Number of Arguments – Scope – Type conversion-Modules - Standard Modules – sys – math – time - dir -help Function.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power point Presentations, Seminar and Assignment

Text Book

26UCC515

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Balagurusamy, E	Object oriented Programming with C++	8thEdition, NOIDA, McGraw-Hill Education, India Pvt. Ltd.	2020
2.	Aditya Kanetkar,	Programming in Python	BPB publications	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rashid Raza Ansari, Dipankar Chowdhury, Raman Jha	C++ Programming in Easy Steps	1st Edition, Notion Press Media Pvt Ltd., Chennai	2018
2	Bud Tenny	C++ for Beginners	1st Edition, Notion Press Media Pvt Ltd., Chennai	2022
3.	Harsh Bhasin	Python for Beginners	New Age International (P) Ltd Publishers	2018
4.	O'Reilly	Media,Learning Python	5th Edition Fifth Edition	2013

Course Designed by	Dr. D. Saranya	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC5E1			**Course Title**	**Batch:**	2026 - 2029
				DSE - I :Entrepreneurial Development	**Semester:**	V
Lecture Hrs./ Week Or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	-		**Credits:**	4

Course Objective

To encourage students to become an entrepreneur.

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Remember the various techniques and process for entrepreneurship	PO1 (3), PO4(3), PO5(3)
CO2	Understand the importance of becoming entrepreneurs	PO1(3), PO3(3), PO6 (3)
CO3	Apply the knowledge on various agencies involved in entrepreneurship and formulating a Project	PO1(3), PO2(3), PO5(3)
CO4	Analyse and equip to write a business plan.	PO2(3)
CO5	Estimate the concepts about women entrepreneurship and rural entrepreneurship	PO5 (3), PO6(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	1	2	3	3	2	2	3	3	2	1	3	2	1	3	✓	
CO2	3	1	3	2		3	2	2	3	2	2	3	3	2	2	✓	
CO3	3	3	2	1	3	2	2	1	3	1	2	2	1	2	3	✓	
CO4	2	3	2	2	1	1	1	2	2	1	3	1		2	1	✓	
CO5	3	1	2		3	3	1	3		3	3	2	2	3	2		✓

Unit	Content	Hours
Unit – 1	Introduction – Concept of Entrepreneur- Characteristics – Qualities – Difference between an entrepreneur and a manager – Functions – Types of entrepreneurs. Entrepreneurship: Nature and characteristics of entrepreneurship – Scope – Factors affecting Entrepreneurial growth.	15
Unit – 2	Entrepreneurship Development Programme (EDP) – Need – Objectives – Course contents – Curriculum of EDPs – phases – Evaluation Agencies involved: IDBI – IRBI – IFCI – ICICI – LIC – UTI – SFCs- SIDBI- EXIM – DIC – TIIC – SIDCO. Start ups and Funding Options: Definition. Start ups ecosystem: Support organizations, big companies, universities. Business Incubation: Definition and Principles.	15
Unit – 3	Project Identification and Selection – Meaning of project – Classification – Identification – Selection – Project Formulation. Project Report : Meaning – Significance – Contents – Formulation – Guidelines – Network Analysis –Project Appraisal.	15
Unit – 4	Plant Layout & Process Planning: Definition – Types of Plant Layout – Applicability- Objectives – Process Planning. Quality Assurance – Definition – Total Quality Management(TQM) – Benefits – Techniques.	15
Unit – 5	Women Entrepreneurship: Concept – Functions – Growth of Women Entrepreneurship – Problems – Recent Trends. Rural Entrepreneurship: Meaning – Need – Problems – Measures.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz and Assignment

26UCC5E1

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khanka. S.S	Entrepreneurial Development, Revised Edition	S. Chand& Company Limited, New Delhi	2020
2.	Anil Kumar S, Poornima S.C, Mini K Abraham, Jayashree. K	Entrepreneurial Development	New Age International (P) Limited, Publishers, New Delhi	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta C.B, Srinivasan, N.P	Entrepreneurship Development	Sultan Chand & Sons, New Delhi	2015
2	Saravanavel P	Entrepreneurial Development	Ess Pee Kay Publishing House	2020
3	Saravanavel P and P. Sumathi	Entrepreneurial Development	Margham Publications	2020

Course Designed by	Dr.P. Archanaa	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC5E2

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC5E2			Course Title	Batch:	2026 - 2029
				DSE – I: Legal Aspects in Business	Semester:	V
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To provide basic knowledge on the provisions of the Indian Contract Act and the Companies Amendment Act, 2013

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Remember the fundamentals of Contract Act	PO1 (3), PO4(3), PO7 (3)
CO2	Assess the knowledge about different aspects of Goods Act	PO1 (3), PO4(3), PO9(3)
CO3	Understand the basic characteristics and legal structure and nature of a company	PO1 (3), PO3(3), PO5(3)
CO4	Analyse about the shares and company meetings	PO1 (3), PO5(3), PO6(3)
CO5	Evaluate the process followed in winding up of companies	PO1 (3), PO4(3), PO5(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	2	1	3		2	3	3	2	3	2	3	3	1	3	✓	
CO2	3		2	3	2	2	2	1	3	2	3	1	3	2	3	✓	
CO3	3	2	3	2	3	2	1	1	3	3	2	1	3	3	1	✓	
CO4	3		2	2	3	3	3	2	2	1	2	3	3	2	3		✓
CO5	3	2	1	3	3	3		3	2	3	2	2	3	1	2		✓

Unit	Content	Hours
Unit – 1	Business Law : Law – Meaning - Indian Contract Act, 1872 – Contract – Definition – Classification of Contracts – Essential Elements of Valid Contract. Offer – Types – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Communication of Offer and Acceptance – Revocation of Offer and Acceptance. Consideration – Essentials of a Valid Consideration	15
Unit – 2	Capacity to Contract – Law relating to Minor, Unsound Mind Person – Persons Disqualified by Law – Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation. Contract of Sale of Goods Act 1930 – Rules regarding Delivery of Goods – Rights and Duties of a Buyer and Seller	15
Unit – 3	Company Law: Company– Meaning and Definition – Characteristics – Kinds – Privileges of Private Company – Conversion of a Private Company into a Public Company – Formation of a Company – Difference Between Companies Act 1956 and 2013 - CSR	15
Unit – 4	Memorandum of Association – Meaning and Importance – Alteration – Articles of Association – Content of Articles of Association - Alteration – Prospectus - Management of a Company – Appointment of Directors – Removal of Directors – Legal Position of Directors – Powers, Duties and Liabilities of Directors – Managing Director – Manager – Independent Director.	15
Unit – 5	Company Meetings – Statutory Meeting – Annual General Meetings – Extra-ordinary General Meetings Winding up of Companies – Modes of winding up – Powers and Duties of Liquidator – National Company Law Tribunal Act (NCLT) – Functions – Advantages.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods:

Power Point Presentations, Seminar, Assignment and Case study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kapoor, N.D.	Elements of Mercantile Law	38th Edition, Sultan Chand & Sons Company Limited, New Delhi:.	2020
2	N.D. Kapoor	Company Law and Secretarial Practice	Sultan Chand and Sons publications, 34th Edition	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai, R.S.N. and Bagavathi	Business Law	3rd Edition, Sultan Chand & Company Limited New Delhi.	2011
2	Tulsian, P.C.	Business Law	3rd Edition,Sri Vishnu Publication New Delhi	2018
3	Prof. Anil Kumar	Company Law	5thEdition,Taxmann'sPublications Private Limited New Delhi.	2021
4	Dr.G.K.Kapoor, Dr.SanjayDhamija	Company Law	25th Edition, Taxmann's Publications Private Limited.	2022

Course Designed by	Dr.M.Shanmugapriya	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

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26UCC5E3

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC5E3			**Course Title**	**Batch:**	2026 - 2029
				DSE – I: Digital Finance	**Semester:**	V
Lecture Hrs./ Week And Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	-		**Credits:**	4

Course Objective

To prepare the students to improve the skills in finance and financial technology

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Keep in mind the fundamental knowledge of Finance	PO1(3), PO3(3), PO10(3)
CO2	Understand the concept of financial eco system	PO2(3), PO3(3), PO6(3)
CO3	Apply the practical knowledge of digitization in finance	PO1(3), PO3(3), PO4(3)
CO4	Analyze and develop financial technologies in real business world	PO1(3), PO5(3), PO6(3)
CO5	Evaluate the creation of links between technology and finance	PO1(3), PO3(3), PO6(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	2	3	2	1	2	2	2	1	3	3		2	2	1	✓	
CO2	2	3	3	2	2	3	3	3	3	3	2	2	1	2	1	✓	
CO3	3	2	3	3	2		2	1	2	2	1	2	2	3	2		✓
CO4	3	2	1	2	3	3	2	2	3	2	3	3	2	3	2		✓
CO5	3	2	3	1	2	3	2	2	2	3		1	2	3	2		✓

Unit	Content	Hours
Unit - 1	Introduction to Finance – Nature of Finance – Scope of Finance - Types of Finance – Relationship of Finance with other disciplines – Functions of Finance – Sources of Finance – E-finance – Evolution – Delivery of E-finance.	15
Unit - 2	Financial Ecosystem – Players of Financial Ecosystem – Role of Fund based and Fee Based Services – Money Market – Bond Market – Equity market – High frequency trading – Forex market – Products – Commodity markets and Commodity ETFs.	15
Unit - 3	Digital finance – Features – Elements of digital finance – Traditional finance vs. Digital finance - Digitalized financial services – Advantages - Requirements - Challenges of Financial Services Industry – Financial Technology (FinTech) – Security issues.	15
Unit - 4	Artificial intelligence in finance – Role of AI in finance – Mechanisms – Big data in finance – Framework – Importance – Applications – Limitations & Challenges – Digital assets – Digital assets management system – Crypto currency – Growth of crypto currency – Advantages and Disadvantages.	15
Unit - 5	Financial Innovation (Past and Present) – Categories – Fintech Industry – Services of Fintech industry – Financial data management – Machine learning in finance – Government regulations for Fintech (Global and India) – Overview of Block chain – Key elements - Block chain in financial software and system – Smart contracts – Permission ledger.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion

Text Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	David Lee KuoChuen, Robert H. Deng	Handbook of Blockchain, Digital Finance, and Inclusion, Volume 1	Academic Press	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shashi K Gupta, R.K. Sharma	Financial Management Theory and Practice	Kalyani Publisher	2015
2	Dr.Komal Mistry	FinTech in India	Book Rivers Publication	2023
3	Digital Finance	Perry H Beaumont	Taylor and France Publishers	2019

Course Designed by	Dr.M. Deepa	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC516

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC516			Course Title	Batch:	2026 - 2029
				CC - X :Internship	Semester:	V
Lecture Hrs./ Week Or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To enable the students to develop an application oriented software

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recollect the practical knowledge in real business applications	PO1(3), PO3(3), PO7(3)
CO2	Understand the real applications in business	PO1(3), PO4(3), PO5(3)
CO3	Apply the theoretical knowledge in practical business	PO1(3), PO3(3), PO5(3)
CO4	Analyse the outside business exposure	PO1(3), PO7(3), PO8(3)
CO5	Evaluate the business process	PO1(3), PO3(3), PO4(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	2	3	2		2	3	2	3	3	3	2	1	2	3	✓	
CO2	3	1	2	3	3	2	2	3	2	3	2	3	2	1	3	✓	
CO3	3	2	3	2	3	2	3		3	2	3	2	3	3	1	✓	
CO4	3	2	2	2	1	2	3	3	2		3	2	3	3	1		✓
CO5	3	2	3	3	3	2	3	3	2	3	3	3	3	3	3		✓

Content	Hours
1. The student has to undergo training in financial institutions / companies for a period of 30 days in the fourth semester vacation 2. Work Diary should be maintained with Attendance Certificate 3. Maximum of two students are permitted to undergo training in the same institution. 4. Student Evaluation: Internal and External Examiner	

Pedagogy and Assessment Methods:

Experience Discussion and Activity

Course Designed by	All Staff Members	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC517

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC517			**Course Title**	**Batch:**	2026 - 2029
				CC - XI : Cloud Computing	**Semester:**	V
Lecture Hrs./ Week Or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	-		**Credits:**	4

Course Objective

To Provide Basic Knowledge on Cloud Computing, Enabling and Virtual Technologies

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Get familiar with the term Cloud computing.	PO1(3), PO2(3), PO4(3)
CO2	Understand various types of free and commercial clouds.	PO1(3), PO2(3), PO7(3)
CO3	Analyze various types of cloud services like SaaS, PaaS and IaaS	PO1(3), PO7(3), PO8(3)
CO4	Know how the Cloud Computing is changing software industry	PO1(3), PO2(3), PO4(3)
CO5	Apply Virtualization Technology in real world situation	PO1(3), PO4(3), PO6(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	3	2	3	2	3	2	3	1	2	2	3		3	2	✓	
CO2	3	3	2	1	2	2	3	3	3	1	2	2	3	2	1	✓	
CO3	3	2	1	2	1	2	3	3		3	1	1	3	2	2	✓	
CO4	3	3		3		2	3	2	2	1	2	3	2	2	3		✓
CO5	3	2	2	3	2	3	2	1	1	2		2	3	1	1		✓

26UCC517

Unit	Content	Hours
Unit-1	**Understanding Cloud Computing:** Origin and Influence – History – Definition – Business Drivers – Capacity Planning – Cost Reduction – Organizational Agility – Technology Innovations – Clustering – Grid Computing – Virtualization – Technology Innovation Vs Enabling Technologies	15
Unit-2	**Basic Concepts and Technology:** Cloud – IT Resources – On-Premise – Cloud Consumers and Cloud Providers – Scaling: Horizontal and Vertical Scaling – Cloud Service: Cloud Service Consumer – Goals – Benefits - Risks and Challenges – Multi-Regional Compliance & Legal Issues.	16
Unit-3	**Fundamentals, Concepts & Models: Roles:** Cloud Provider – Cloud Consumer – Cloud Service Owner – Cloud Resource Administrator. Boundaries: Organizational & Trust - Cloud Characteristics – Cloud Deliver Models – Cloud Deployment Models.	14
Unit-4	**Cloud Enabling Technology:** Broadband Networks and Internet Architecture: Internet Service Providers (ISPs) - Connectionless Packet Switching (Datagram Networks) - Router-Based Interconnectivity - Physical Network - Transport Layer Protocol - Application Layer Protocol - Technical and Business Considerations - Connectivity Issues - Network Bandwidth and Latency Issues - Cloud Carrier and Cloud Provider Selection.	16
Unit-5	**Introduction to Virtualization Technology:** Hardware Independence - Server Consolidation - Resource Replication - Operating System-Based Virtualization - Hardware-Based Virtualization - Virtualization Management - Other Considerations - Web Technology: Basic Web Technology - Web Applications. Multitenant Technology: Service Technology - Web Services - REST Services - Service Agents - Service Middleware.	14
	Total Contact Hrs	**75**

26UCC517

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Thomas Erl, Eric Barceló Monroy	Cloud Computing: Concepts, Technology, Security & Architecture	2nd Edition - Pearson Education Publisher, Mumbai	2024

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Christian Vecciola , Rajkumar Buyya, Thamarai Selvi , ShivanandaPoojara , Satish N. Srirama	Mastering Cloud Computing	2nd Edition, McGra Hill Publisher, New Delhi	2024
2	Toby Velte, Anthony Velte, Robert Elsenpeter	Cloud Computing, a Practical Approach	McGraw Hill Publisher, New Delhi	2017
3	Prasanta Pattnaik , Manas Kabat, Souvik Pal	Fundamentals of Cloud Computing	Vikas Publishing House	2014

Course Designed by	Dr.T.Vijaya Chithra	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC518

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC518			Course Title	Batch:	2026 - 2029
				CC Lab - VII : C++& Python	Semester:	V
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To equip the students to write object oriented programming language.

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Remember the usage of basic concepts of C++	PO1(3), PO2(3), PO7(3)
CO2	Understand the loop structures and arrays in application development	PO1(3), PO2(3), PO6(3)
CO3	Implement pointers and file concepts to solve the given problem	PO1(3), PO5(3), PO7(3)
CO4	Analyse the functions and argument events in generating python	PO1(3), PO2(3), PO5(3)
CO5	Execute the ability of developing applications in python using the theoretical exposure of the language	PO1(3), PO2(3), PO6(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	3	2	2	1	2	3	3	2	2	2	3	3	3	3	✓	
CO2	3	3	2	2	2	3	2	1	2	2	1	1	2	2	2	✓	
CO3	3	2	1		3	2	3	2	2	3	1	2	1	2	3	✓	
CO4	3	3	2	1	3	2	3	1	3	2	2		2	2	3		✓
CO5	3	3	2	1	2	3	3	3	1		1	2	3	3	2		✓

26UCC518

Content	Hours
1. Generate a program to illustrate the concept of class and object 2. Generate a program using the concept of Inline Function 3. Write a program using Friend Function C++. 4. Create a program using function overloading 5. Write a program to demonstrate array of objects 6. Construct a program using constructors. 7.Develop a C++ program using the concept of destructors. 8.Build a program using Single Inheritance. 9.Generate a C++ program using Multiple Inheritance. 10. Design a program to handle overloading unary and binary operators in C++.	45
Python 1. Write a Program to find prime numbers between 1 to n. 2. Design a Program to check given number is Armstrong or not. 3. Write a Program to create a List and split it into two lists for odd and even numbers. 4. Demonstrate various List operations 5. Develop a program to accept a line of text and find the number of characters, number of vowels and number of blank spaces in it.	30
Total Contact Hrs	**75**

Pedagogy and Assessment Methods:

Power point Presentations, Assignment and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Balagurusamy, E	Object oriented Programming with C++	8th Edition, McGraw-Hill Education, India Pvt. Ltd. NOIDA	2020
2.	Aditya Kanetkar	Programming in Python	BPB publications	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rashid Raza Ansari, Dipankar Chowdhury, Raman Jha	C++ Programming in Easy Steps	1st Edition, Notion Press Media Pvt Ltd., Chennai	2018
2	Bud Tenny	C++ for Beginners	1st Edition, Notion Press Media Pvt Ltd., Chennai	2022
3.	Harsh Bhasin	Python for Beginners	New Age International (P) Ltd Publishers	2018
4.	O'Reilly	Media,Learning Python	5th Edition Fifth Edition	2013

Course Designed by	Dr. D. Saranya	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC519

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC519			Course Title	Batch:	2026 - 2029
				CC – XII :Project	Semester:	V
Lecture Hrs./ Week Or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

To enable the students to develop an application oriented software

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recollect the practical knowledge in real business applications	PO1(3), PO4(3), PO7(3)
CO2	Understand the real applications in business	PO3(3), PO5(3), PO7(3)
CO3	Apply the theoretical knowledge in practical business	PO1(3), PO4(3), PO9(3)
CO4	Analyse the outside business exposure	PO1(3), PO2(3), PO6(3)
CO5	Evaluate the business process	PO1(3), PO2(3), PO3(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	2	2	3	1	2	3	3	2	3	2	2	2	3		✓	
CO2	2	2	3	2	3	2	3	2	2	2	3	1	1	2	3	✓	
CO3	3	2	2	3	2	1	2	1	3	3	2	2	1	2	3	✓	
CO4	3	3	2	1	2	3	3	1	3	3	2	3	2	2	3		✓
CO5	3	3	3	3	3	3	2	3	2	3	2		3	2	2		✓

Content	Hours
1. The student has to complete project work in which they will learn various aspects of Commerce and Computer Applications, such as Financial statements analysis, Web page designing, Website development and so on. By undertaking the project work, the students will be able: • To experiment the concepts learnt. • To apply the concepts practically • To identify the problems associated • To provide solutions to the identified problems • To understand the economic, business and technological environment. 2. Group of four members has to dothe project work.	

Pedagogy and Assessment Methods:

Experience Discussion and Activity

Course Designed by	All Staff Members	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC5S1

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC5S1			**Course Title**	**Batch:**	2026 - 2029
				SEC - III : Multimedia Practical	**Semester:**	V
Lecture Hrs./ Week Or Practical Hrs./Week	3	**Tutorial Hrs./Sem.**	-		**Credits:**	2

Course Objective

To promote the students' designing skills in multimedia application

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Keep in mind the application of multimedia concepts	PO1(3), PO2(3), PO4(3)
CO2	Point out the effects of picturaization on Photoshop and flash applications	PO2(3), PO4(3), PO5(3)
CO3	Implement the multimedia effects in developing applications	PO1(3), PO2(3), PO4(3)
CO4	Analyse the tools in flash to generate image, shape and text effects	PO1(3), PO2(3), PO4(3)
CO5	Create all application with audio, video and graphical representation practically	PO1(3), PO2(3), PO3(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	3	2	3	3	2	3	2	3	3	2	3	3	3	3	✓	
CO2	2	3	2	3	3	2	3	2	2	1	3		3	2	3	✓	
CO3	3	3	2	3	2	1	2	1	3	1	2	2	1	2	3		✓
CO4	3	3	2	3	2	3	3	3	3	2	2	3	2	2	3		✓
CO5	3	3	3	3	3	3	2	3	2	3	2	3	2	3	2	✓	

Content	Hours
Photoshop 1. Reduce Picture Size 2. Replace color in an Image 3. Merging of two Images 4. Add a pattern as background 5. Make a simple book cover by using basic functionalities 6. Panning shot of an image 7. Halloween Effect of an image **Flash** 8. Raining Effect 9. Designing a Logo 10. Bouncing ball 11. Drawing and creating text with effects 12. Transforming a shape into another Shape (Circle, Square and Triangle) **Canva** 13. Designing a visiting card 14. Designing an Invitation for an Event	45
Total Contact Hrs	**45**

Pedagogy and Assessment Methods

Power point Presentations, Group discussions, Seminar, Quiz, Assignment, Experience Discussion and Case study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prabhat K Andleigh, Kiran Thakrar	Multimedia Systems Design	Pearson Education India/ 1st Edition	2015

Reference Books

26UCC5S1

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ze-Nian Li and Mark S. Drew	Fundamentals of Multimedia	Pearson Education	2003
2	Ranjan Parekh	Principles of Multimedia	McGraw Hill Education / 2nd Edition	2017
3	Udit Agarwal	Computer Graphics and Multimedia	S.K.Kataria& Sons / Reprint 2013 Edition	2013

Course Designed by	Dr. P. Archanaa	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC5S2

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC5S2			Course Title	Batch:	2026 - 2029
				SEC - III :Investment Management	Semester:	V
Lecture Hrs./ Week Or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To make the students to understand the fundamentals of investment management

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recall the idea about investments and its various alternatives	PO1(3), PO3(3), PO4(3)
CO2	Understand the alternative forms of investment	PO1(3), PO2(3), PO4(3)
CO3	Implement the knowledge about fundamental Analysis.	PO1(3), PO2(3), PO3(3)
CO4	Analyse the various process involved in technical Analysis.	PO1(3), PO4(3), PO7(3)
CO5	Determine the level of awareness regarding investment Risk and Return.	PO1(3), PO3(3), PO4(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	2	3	3	3	3	2	2	2	2	2		2	2	2	✓	
CO2	3	3	2	3	3	2	2	2	3	3	3	2		1		✓	
CO3	3	3	3	2	2	3	1	2	3	2	3	3	3	3	2		✓
CO4	3	2	2	3	1	2	3	3		3	3	2	1	2	3		✓
CO5	3	1	3	3	3	3	2	3	2		2	1	3	2	2		✓

Unit	Content	Hours
Unit – 1	Investment – Meaning – Investment and Speculation – Investment and Gambling – Source of Investment – Investment Media	9
Unit – 2	Alternative forms of investment–Primary Market–Secondary Market–NSE.	9

Unit – 3	Risk and Return concepts–Systematic Risk–Unsystematic Risk–Credit Rating.	9
Unit – 4	Fundamental Analysis– Economic–Industry–Company–Financial Statement Analysis	9
Unit – 5	Technical Analysis–Dow Theory–Eliot Wave–Theory–Types of Charts	9
	Total Contact Hrs	45

Pedagogy and Assessment Methods:

Power point Presentations, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Preeti Singh	Investment Management	5th Revised Edition, Himalaya Publishing Hou Mumbai	2012

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Avadhani, V.A.	Investment Management	8th Revised Edition, Himalaya Publishing Hou New Delhi,	2019
2	Prasanna Chandra	Investment Analysis and Portfolio Management	5th Edition, Tata McGraw Hill Education Private Limited, New Delhi,	2017
3	Frank J. Fabozzi	Investment Management	5thEdition, Prentice Hall, Chennai,	2012

Course Designed by	Dr.P.V.Nandhini	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC5AL			Course Title	Batch :	2026 - 2029
				ALC – I:International Marketing (Optional)	Semester:	V
Lecture Hrs./ Week Or Practical Hrs./Week	SS	Tutorial Hrs./Sem.	-		Credits:	2**

Course Objective

To enrich students' knowledge in Global Marketing

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Keep in mind the importance of doing business abroad and Strategies	PO1(3), PO3(3), PO10(3)
CO2	Understand the kinds of MNC's	PO2(3), PO3(3), PO6(3)
CO3	Figure out the recent trends in global marketing.	PO1(3), PO3(3), PO4(3)
CO4	Put into practice the global level Branding and pricing.	PO1(3), PO5(3), PO6(3)
CO5	Analyse the Channels of Distribution in Global level	PO1(3), PO3(3), PO6(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	3	3	2	3	1	2	1	3	3	3	2	2	2	2	✓	
CO2	3		1	3	3	2	2	3	2	3	1	3	3	3	3	✓	
CO3	2	3	3		2	2	2	3	3	2	2	3	2	3	2		✓
CO4	3	2	2	2	3	1	3		3	2	3	2	2	2	3		✓
CO5	3	3	3	3	2	3	2	3	2		3		1	3	2		✓

Unit	Content	Hours
Unit - 1	International Marketing: Concept, Evolution, Importance and Process. International Marketing Research	

Unit - 2	International Marketing Information Systems, Market Analysis. Opportunities And Challenges in International Marketing, Future Prospects Of International Marketing, India's Presence In International Marketing	
Unit - 3	International Marketing Mix - stages of Internationalization - Global marketing - Barriers to global marketing.	
Unit - 4	Channels of Distribution - International Retailing - Sales Promotion - Distribution Structure and pattern - Middleman	
Unit - 5	. International Trade Organization: WTO, RTA, SAARC, ASEAN, BRICS and European Union. International Marketing Strategies.	

TextBook

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Philip R. Camera, R.Bruce Money Mary C.Gilly, John L.Graham	International Marketing	McGraw Hill Publication	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mahalingam Dutta	International Marketing	Dreamtech Press	2020
2	S.A.Sherlekhar	Marketing Management	Himalaya Publications	2014
3	Nargundkar Rajendra	International Marketing	Excel Books	2014

Course Designed by	Dr.M.Nirmala	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC620

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC620			Course Title	Batch:	2026 - 2029
				CC - XIII : Goods and Service Tax	Semester:	VI
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	2		Credits:	5

Course Objective

To impart basic knowledge about Indirect Tax.

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Remember the rules and regulation of indirect taxation.	PO13(3)
CO2	Understand the rules for registrations and its exemptions in taxation.	PO12(3), PO14(3)
CO3	Implement GST and its working mechanisms.	PO3(3), PO5(3), PO9(3)
CO4	Analyze and resolve tax problems.	PO7(3), PO12(3), PO14(3)
CO5	Assess the knowledge on levying and collection of tax	PO4(3), PO8(3), PO10(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	2	1	2	1	2	1	2	1	2	1	2	1	3	2	1		✓
CO2	2	2	1	2	1	2	1	2	1	2	1	3	2	3	1		✓
CO3	1	2	3	2	3	2	2	1	3	2	3	2	3	2	2		✓
CO4	1	2	1	2	1	2	3	2	1	2	2	3	2	3	1		✓
CO5	2	1	2	3	2	1	2	3	2	3	2	1	2	3	3	✓	

Unit	Content	Hours
Unit-1	Indirect Taxes- Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- Direct Taxes Vs. Indirect Taxes -Contribution to	18

	Government Revenues- Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes	
Unit-2	Introduction and Scope of Customs Law in India-The Customs Act 1962-Types-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back.	18
Unit-3	Goods and Service Tax-Introduction-Meaning-Need for GST-Features of GST- GST Council - Advantages and Disadvantages of GST-Structure of GST in India- Dual Concepts-SGST-CGST-IGST-UTGST- Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017-Taxes subsumed under Central Goods and Services Tax Act 2017	18
Unit-4	Levy and Collection under SGST/CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply-Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services- Value of Taxable Supply- . Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns	18
Unit-5	Levy and Collection under the Integrated Goods and Service Tax Act 2017-Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax-Determination of Nature of supply- Inter-State Supply and Intra-State Supply-Place of Supply of Goods or Services- Zero-Rated Supply.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Power point Presentations, Group discussions, Seminar, Assignment, Experience Discussion and Activity

26UCC620

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Datey V.S.	Indirect Taxes	Taxmann Publications Private Limited, Mumbai	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Balachandran, V	Indirect Taxation	Sultan Chand and Sons, New Delhi	2019
2	C.A. Raj Agarwal	Indirect Taxation	Bharat Law House – 1st Edition	2018
3	Mittal, J.K.	Law Practice and Procedures of Service Tax	Jain Book Agency, New Delhi	2017

Course Designed by	Dr.M.Deepa	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC621

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC621			Course Title	Batch:	2026 - 2029
				CC –XIV: Mobile Computing	Semester:	VI
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To enhance the skills on Mobile Network, Transport and Application Layers

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Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recall the concepts of Mobile Computing and its Generations	PO1(3), PO3(3), PO10(3)
CO2	Understand the working of Telecommunication System in Mobile Computing	PO2(3), PO3(3), PO6(3)
CO3	Implement the Knowledge of Mobile Network Layer	PO1(3), PO3(3), PO4(3)
CO4	Apply the Strategies of Mobile Transport and Application Layer	PO1(3), PO5(3), PO6(3)
CO5	Assess the Mobile Platforms and Applications	PO1(3), PO3(3), PO6(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	-	3					2		3		2		-		✓	
CO2		3	3			3			2				2			✓	
CO3	3		3	3							2		2		1	✓	
CO4	3				3	3				2	2			2			✓
CO5	3		3			3		2	2					2			✓

26UCC621

Unit	Content	Hours
Unit - 1	Introduction to Mobile Computing — Applications of Mobile Computing- Generations of Mobile Communication Technologies- Multiplexing — Spread spectrum -MAC Protocols — SDMA- TDMA- FDMA- CDMA	15
Unit - 2	**MOBILE TELECOMMUNICATION SYSTEM :** Introduction to Cellular Systems — GSM — Services & Architecture — Protocols — Connection Establishment — Frequency Allocation — Routing — Mobility Management — Security — GPRS- UMTS — Architecture — Handover — Security	15
Unit - 3	**MOBILE NETWORK LAYER :** Mobile Internet Protocol — Dynamic Host Configuration Protocol (DHCP) — AdHoc– Proactive protocol-Destination Sequenced Distance Vector (DSDV), Reactive Routing Protocols — Dynamic Source Routing (DSR), Ad-hoc On-Demand Distance Vector (AODV), Hybrid routing –ZRP, Multicast Routing- ODMRP, Vehicular Ad Hoc networks (VANET) – Mobile Ad-hoc Network (MANET) - MANET Vs VANET — Security.	15
Unit - 4	**MOBILE TRANSPORT AND APPLICATION LAYER :** Mobile TCP– Wireless Application Protocol — Architecture — Wireless Datagram Protocol — Wireless Transport Layer Security — Wireless Transaction Protocol –Wireless Session Protocol — Wireless Application Environment — Wireless Telephony Application Architecture — Wireless Markup Language.	15
Unit - 5	**MOBILE PLATFORMS AND APPLICATIONS :** Mobile Device Operating Systems — Special Constraints & Requirements — Commercial Mobile Operating Systems — Software Development Kit: iOS, Android, BlackBerry, Windows Phone — MCommerce — Structure — Pros & Cons — Mobile Payment System — Security Issues	15
	Total Contact Hrs	75

26UCC621

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Asoke K Talukder, Hasan Ahmed , Roopa Yavagal	Mobile Computing: Technology Applications And Service Creation.	Pustak Kosh, Noida	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Brijesh Gupta	Mobile Computing	Khanna book Publishing House	2019
2	Mall Rajib , Pattnaik Prasant Kumar	Fundamentals Of Mobile Computing	PHI Learning Pvt. Ltd	2015
3	Rishabh Anand	Mobile computing	First Edition, Khanna book Publishing House	2012

Course Designed by	Dr.T.Vijaya Chithra	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC6E4

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC6E4			Course Title	Batch:	2026 - 2029
				DSE - II :Programming in Java	Semester:	VI
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To upgrade the students in Programming Language to develop net based Business Applications in recent IT Technology.

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	The competence and the development of small to medium sized application programs that demonstrate professionally acceptable coding	PO12(3), PO14(3)
CO2	Demonstrate the concept of object oriented programming through Java	PO3(3), PO5(3)
CO3	Apply the concept of Inheritance, Modularity, Concurrency, Exceptions handling and data persistence to develop java program	PO7(3), PO12(3)
CO4	Develop java programs for applets and graphics programming	PO4(3), PO8(3)
CO5	Understand the fundamental concepts of AWT controls, layouts and events	PO13(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	2	2	1	2	1	2	1	2	1	2	1	3	2	3	1		✓
CO2	1	2	3	2	3	2	2	1	3	2	3	2	3	2	2	✓	
CO3	1	2	1	2	1	2	3	2	1	2	2	3	2	3	1		✓
CO4	2	1	2	3	2	1	2	3	2	3	2	1	2	3	3	✓	
CO5	2	1	2	1	2	1	2	1	2	1	2	1	3	2	1	✓	

Unit	Content	Hours
Unit – 1	Fundamentals Of Object-Oriented Programming: Object-Oriented Paradigm – Basic Concepts of Object-Oriented Programming – Benefits of Object-Oriented Programming –Application of Object-Oriented Programming. Java Evolution: History – Features – How Java differs from C and C++ – Java and Internet – Java and www –Web Browsers. Overview of Java: simple Java program – Structure – Java Tokens – Statements – Java Virtual Machine.	18
Unit – 2	Branching And Looping: Constants, Variables, Data Types - Operators and Expressions – Decision Making and Branching: if, if...else, nested if, switch, ? : Operator - Decision Making and Looping: while, do, for – Jumps in Loops - Labelled Loops – Classes, Objects and Methods.	18
Unit – 3	Arrays And Interfaces: Arrays, Strings and Vectors – Interfaces: Multiple Inheritance – Packages: Putting Classes together – Multithreaded Programming**.**	18
Unit – 4	Error Handling: Managing Errors and Exceptions – Applet Programming – Graphics Programming.	18
Unit – 5	Managing Input / Output Files In Java:Concepts of Streams- Stream Classes – Byte Stream classes – Character stream classes – Using streams – I/O Classes – File Class – I/O exceptions – Creation of files – Reading / Writing characters, Byte-Handling Primitive data Types – Random Access Files.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Power point Presentations, Group discussions, Seminar, Quiz and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	E. Balagurusamy	Programming with Java - A Primer	Tata McGraw Hill Education (India) Private Limited, New Delhi\ 5th Edition	2014

Reference Books

26UCC6E4

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Herbert Schildt	Java: The Complete Reference	Tata McGraw Hill Education, Oracle Press\10th Edition	2018
2	Patrick Naughton & Hebert Schildt	The Complete Reference Java 2	Tata McGraw Hill Education\ 3rd Edition	2014

Course Designed by	Dr.P.V.Nandhini	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC6E5

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC6E5			Course Title	Batch:	2026 - 2029
				DSE - II: Securities Markets	Semester:	VI
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To prepare the students to improve the knowledge in securities market.

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Keep in mind the fundamental knowledge of securities market	PO10(3), PO12(3)
CO2	Understand the concept of debt and equity in securities market	PO2(3), PO3(3)
CO3	Apply the practical knowledge of primary market of securities	PO5(3), PO10(3)
CO4	Analyze the functionalities of secondary market of securities	PO6(3), PO8(3)
CO5	Evaluate the various aspects of Mutual Funds	PO11(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	2	1	1	2	1	2	1	2	1	3	2	3	1	2	3	✓	
CO2	1	3	3	2	2	1	3	2	3	2	3	2	2	3	3	✓	
CO3	2	1	1	2	3	2	1	2	2	3	2	3	1	1	2		✓
CO4	3	2	2	1	2	3	2	3	2	1	2	1	3	2	2		✓
CO5	1	2	2	1	2	1	2	1	2	1	3	2	1	2	2		✓

Unit	Content	Hours
Unit - 1	Securities Markets – Meaning and Definition – Securities - Structure of Securities Markets – Participants - Role of Securities Markets - Technological advancements in the securities market - Securities available in the securities market	18
Unit - 2	Choice between Equity and Debt Financing for Issuers - Choosing between Debt and Equity Investment Avenues - Hybrid Instruments - Characteristics and role of Commodities as an asset class - Derivatives as investments - Asset Allocation and Diversification - Understanding the factors underlying the investment process.	18
Unit - 3	Primary Vs. Secondary Markets - Intermediaries in Primary Market - Types of Issues- Regulatory Framework for Primary Markets - Types of Public Issue of Equity Shares - Listing of Shares - Rights Issue of Shares - Regulatory requirements for a Public Issue of Debt Securities.	18
Unit - 4	Role and Function of the Secondary Market - Types of secondary markets for different securities - Trade Execution - Clearing and Settlement of Trades - Trading and settlement process from investor's point of view - Market Information and Regulation - Risk Management Systems.	18
Unit - 5	Meaning and Description of a Mutual Fund - Terms and Concepts Related to Mutual Funds - Types of Open-ended Mutual Fund Products - Types of Closed ended Mutual Fund Schemes - Investment approaches – active and passive - Processes for Investing in Mutual Funds -Systematic Transactions.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion

26UCC6E5

Text Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Bajpai G N	The Securities Market	Hind Pocket Books	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Balachandran V	Securities Market & Regulations	Publisher: Sultan Chand & Sons	2023
2	V. A. Avadhani	Securities Analysis And Portfolio Management	Himalaya Publishing House	2023

Course Designed by	Mr.A.Prakalathan	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC6E6

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC6E6			Course Title	Batch:	2026 - 2029
				DSE - II :Banking and Insurance Law	Semester:	VI
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To enrich the students' knowledge on the various provisions of banking and insurance law

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Gain knowledge about Banking systems	PO9(3), PO14(3)
CO2	Know about the Cheque and other banking terms	PO1(3), PO2(3)
CO3	Remember the concepts of loans	PO4(3)
CO4	Understand the duties and liabilities of paying and collecting banker	PO5(3)
CO5	Analyse the various principles of insurance and its classifications	PO10(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	1	2	1	2	1	2	1	3	2	3	1	2	3	1	✓	
CO2	3	3	2	2	1	2	2	3	2	3	2	2	3	3	2		✓
CO3	1	1	2	3	2	1	2	2	3	2	3	1	1	2	1	✓	
CO4	2	2	1	2	3	2	3	2	1	2	3	3	2	2	3	✓	
CO5	2	2	1	2	1	2	1	2	1	3	2	1	2	2	1		✓

26UCC6E6

Unit	Content	Hours
Unit – 1	Banking – Definition - Relationship between Banker and Customer – Special Types of Customers – Minor, Married Women, Lunatic and Partnership Firms and Companies. Meaning of Banking Terms: Cash Reserve Ratio[CRR] – Statutory Liquidity Ratio[SLR] – Bank Rate – Prime Lending Rate[PLR] – Repo Rate[RR] – Reverse Repo Rate[RRR] – Marginal Standing Facility[MSF].	18
Unit – 2	Cheque: Material Alteration – Crossing – Endorsement. Loans - Precautions while Lending Loans against Document of Title to Goods, Shares, Insurance Policies and Bank Receipts, Land and Buildings.	18
Unit – 3	Paying and Collecting Banker – Duties and Liabilities – Circumstances for refusing Payment of Cheques – Consequences of Wrong Dishonour – Statutory Protection for Paying and Collecting Banker.	18
Unit – 4	Insurance: Meaning – Functions – Nature - Principles – Classification-Evolution-Purpose and need of insurance-Role of insurance in the development of the economy	18
Unit – 5	Insurance Regulatory and Development Authority Act (1999): Meaning – Importance. Types of Insurance: LIC, GIC, Marine – Merits and Demerits of Insurance.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar, Quiz and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon, E. and K. Natarajan	Banking Theory, Law and Practice	28th Revised Edition, Chennai: Himalaya Publishing House.	2020

2	Dr. A. Murthy	Elements of Insurance	Chennai: Margham Publications	2018

26UCC6E6

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta. O.P and Sudhir Kumar Sharma	Banking & Insurance	Sahitya Bhawan Publications.	2019
2	Sharma and Shashi K. Gupta	Banking Theory, Law and Practice	16th Edition, Deepa and Deepa Publications Private Limited, New Delhi:	2013
3	Dr. P. Periyasamy	Principles and Practice of Insurance,	Himalaya Publishing House, Mumbai	2019
4	Mishra M.N. & Mishra S.B	Insurance Principles and Practice	22ndEdition, S. Chand Publications.	2016

Course Designed by	Ms. P. Divya Bharathi	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC6E7

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC6E7			Course Title	Batch:	2026 - 2029
				DSE - III: E-Commerce and Information Security	Semester:	VI
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To expose the students' on fundamentals of e-commerce and need for information security

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Keep in mind the basics of E-Commerce	PO1(3), PO7(3)
CO2	Understand the electronic data interchange and electronic payment systems	PO6(3), PO8(3)
CO3	Implement the various models of e-commerce in real business	PO1(3), PO7(3)
CO4	Analyse the need for information security and existence of various network securities	PO3(3), PO5(3)
CO5	Determine the components Modern Technologies	PO5(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	1	2	1	2	1	3	2	3	1	2	3	3	2	3	✓	
CO2	2	2	1	2	2	3	2	3	2	2	2	3	2	3	2	✓	
CO3	3	3	2	1	2	2	3	1	3	1	1	2	3	2	3		✓
CO4	1	2	3	2	3	2	1	2	3	3	2	2	1	2	1		✓
CO5	1	2	1	2	1	3	1	3	2	1	2	2	1	3	2		✓

Unit	Content	Hours
Unit – 1	Introduction to E-Commerce – Meaning – Definition – Perspectives of E-Commerce – History of E-Commerce – Framework and Classification of E-Commerce– E-Commerce Drivers – Adoption of E-Commerce – Traditional Vs Electronic Commerce – Advantages and Disadvantages of E-Commerce.	18
Unit – 2	Models of E-Commerce: B2B - B2C – C2B – C2C – B2G. Voice Commerce: Meaning, Definition – Benefits of Voice Commerce – Voice commerce service applications (Alexa and Echo dot etc.) - Voice Commerce VS. Conversational Commerce – Digital Assistance – Digital banking and Evolution of Voice Commerce.	18
Unit – 3	Electronic Payment System (EPS) – Meaning – Problems with Traditional Payment Systems – Features – Types of Electronic Payment Systems – Advantages and Disadvantages- Designing electronic payment system. Online Banking: Core Banking Solution (CBS) – Advantages and Disadvantages.	17
Unit – 4	Components of Communications System – Transmission Media. Protocol – Definition – Introduction to TCP / IP – Wireless Network – Basics of Internet. Types of Attack: Phishing, Spoofing, Impersonation, Dumpster diving – Information Security Goals. Information Security Threats and Vulnerability: Spoofing Identity, Tampering with data, Repudiation, Information Disclosure, Denial of Service, Elevation of Privilege.	18
Unit – 5	Authentication – Password Management – E-Commerce Security – Windows Security. Network Security: Network Intrusion and Prevention Systems – Firewalls – Software Security. Web Security: User authentication, Authentication – Secret and Session Management, Cross Site Scripting, Cross Site Forgery, SQL Injection. Computer Forensics – Steganography.	19
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion and Case study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ravi Kalakota& Andrew, Whiston	E-Commerce	Darling Kindersly (India) Pvt. Ltd.	2014

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kamalesh N. Agarwala, AmitlalBeeksha Agarwala	Business on the Net - An Introduction to the 'What's' and 'How's' of E-Commerce	2nd Edition, Macmillan India Limited, New Delhi.	2005
2	Dr. C.S. Reyudu	E-Commerce & E-Business	Himalaya Publishing House, New Delhi	2020
3	Kenneth C.Laudon and Carol Guercio Traver	E-Commerce	Business Technology, 4th Edition, Dorling Kindersley (India) Private Limited.	2011
4	Dr. SushilaMadan	E-Commerce	Scholar Tech Press	2020

Course Designed by	Dr.M.Nirmala	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC6E8

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC6E8			Course Title	Batch:	2026 - 2029
				DSE - III :Financial Markets and Services	Semester:	VI
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To enable the students to understand various financial services and make them familiar with the Indian capital market, its operations, instruments, regulations etc.,

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Keep in mind the different financial system and financial markets in India	PO3(3), PO6(3)
CO2	Understand the new issue and secondary market structure in India.	PO2(3), PO5(3)
CO3	Apply the concepts of financial services in real situation	PO3(3), PO8(3)
CO4	Analyse the financial services offered by merchant banking.	PO3(3), PO8(3)
CO5	Determine the performance of venture capital and factoring services	PO2(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	2	3	1	2	3	2	3	1	2	3	2	3	1	3	✓	
CO2	2	3	2	2	3	2	3	2	2	3	2	3	2	2	2	✓	
CO3	2	2	3	1	1	2	2	3	1	1	3	2	3	1	3	✓	
CO4	1	2	3	2	2	1	2	3	2	2	1	2	3	1	3	✓	
CO5	1	3	2	1	2	1	3	2	1	2	1	3	2	1	2		✓

Unit	Content	Hours
Unit – 1	The Financial System In India - Functions of the Financial System - Financial Concepts - Financial Assets - Financial Intermediaries - Financial Markets - Importance of Capital Market - Money Market - Foreign Exchange Market - Financial Rates of Return - Financial Instruments - Development of Financial System in India. Financial Markets: Money Markets - Meaning - Advantages. Call Money Market. Capital Market - Meaning - Importance - Difference between Money Market and Capital Market.	18
Unit – 2	New Issue Market - Meaning - Stock Exchange - Distinction between New Issue Market and Stock Exchange - Relationship between New Issue Market and Stock Exchange - Functions of New Issue Market. Secondary Market: Introduction - Functions/Services of Stock Exchanges - Recognition of Stock Exchanges - Procedure - Organization of Stock Exchanges in India	17
Unit – 3	Financial Services: Concept, Nature and Scope of Financial Services – Regulatory Framework of Financial Services – Growth of Financial Services in India –Mutual Funds: Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India.	19
Unit – 4	Merchant Banking: Introduction – Definition – Origin – Merchant Banking in India Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.	18
Unit – 5	Venture Capital: Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital, Leasing – types of Leases – Evaluation of Leasing Option Vs. Borrowing, Credit Rating – Meaning & Functions, Insurance Services– Factoring – Forfeiting - Discounting.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	E. Gordon and Natarajan	Financial Markets and Institutions	Himalaya Publishing House Private Limited. Mumbai	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Anthony Saunders, Marcia Million Cornett, Anshul Jain	Financial Markets and Institutions	7thEdition, McGraw Hill Education(India) Private Ltd, Noida	2021
2	Dr.Vinod Kumar, Prof Atual Gupta and Manmeet Kaur	Financial Markets & Institutions	Taxmann's Publications Private Limited, New Delhi	2021
3	Bimal Jaiswal, Bhuvana Venkatraman and Richa Banerjee	Financial Markets, Institutions and Financial Services	Sathiya Bhawan Publications, Agra	2019

Course Designed by	Dr.T. Mohanasundari	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC6E9

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC6E9			Course Title	Batch:	2026- 2029
				DSE - II :ERP and Industry 4.0	Semester:	VI
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To prepare the students to develop the basic understanding of how ERP enriches the business organization in achieving a multidimensional growth and to have knowledge on Industry 4.0

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recall the basic concepts of ERP	PO12(3), PO14(3)
CO2	Understand the risks involved in ERP	PO3(3), PO5(3)
CO3	Make use of various ERP related technologies	PO7(3), PO12(3)
CO4	Analyze the necessity of Industry 4.0	PO4(3), PO8(3)
CO5	Determine the applications of IoT in various sectors	PO13(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	1	1	1	1	1	2	1	1	1	2	1	1	1	2	✓	
CO2	2	2	1	2	2	2	1	2	2	3	2	2	1	2	2	✓	
CO3	1	1	2	1	2	1	2	1	2	1	1	1	2	1	1	✓	
CO4	3	3	3	1	3	3	2	2	2	2	2	2	3	3	3		✓
CO5	1	1	1	2	1	2	1	1	2	1	1	2	1	1	2		✓

Unit	Content	Hours
Unit – 1	Enterprise Resource Planning: Meaning – Common Myths in ERP – History – Reasons for Growth of ERP in Market – Advantages – ERP architectures.	18
Unit – 2	Risks of ERP: People risks – Process risks – Technological risks - Implementation issues – Operation and Maintenance issues – Unique risks of ERP projects – Managing Risks.	18
Unit – 3	ERP and Related Technologies : Business process reengineering – business analytics – E-Commerce - M-Commerce – data warehousing – data mining – online analytical processing – intranets and extranets – technological advancements – computer crimes – ERP and security – computer and security – crime and security	18
Unit – 4	Industry 4.0 - Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cloud – Augmented Reality	18
Unit – 5	Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Alexis Leon	Enterprise Resource Planning	4th Edition Tata McGraw Hill, Noida.	2020
2.	P. Kaliraj, T. Devi	Higher Education for Industry 4.0and Transformation to Education 5.0	Auerbach Publications, Bharathiar University, Coimbatore	2022

26UCC6E9

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sinha P. Magal and Jeffery Word	Essentials of Business Process and Information System	Wiley India.	2009
2	. Vinod Kumar Garg and N.K. Venkatakrishnan	ERP	Concepts and Practice, 2nd Edition Prentice Hall of India,	20114
3	Alasdair Gilchrist	Industry 4.0 (The Industrial Internet of Things)	Apress Media	2017

Course Designed by	Dr.M.Deepa	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC622

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC622			Course Title	Batch:	2026 - 2029
				CC Lab - VIII :JAVA	Semester:	VI
Lecture Hrs./ Week Or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To promote the students' Programming Language Skills in the Net Based Business Applications.

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Understand the basic concepts of Java Programming with emphasis on ethics and principles of professional coding	PO10(3)
CO2	Demonstrate the creation of objects, classes and methods and the concepts of constructor, methods overloading, Arrays, branching and looping	PO3(3), PO5(3)
CO3	Create data files and Design a page using AWT controls and Mouse Events in Java programming Implement the concepts of code reusability and debugging.	PO3(2)
CO4	Develop applications using Strings, Interfaces and Packages and applets	PO1(3), PO3(3)
CO5	Construct Java programs using Multithreaded Programming and Exception Handling	PO8(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	2	2	1	2	2	2	1	2	2	3	2	2	1	2	2	✓	
CO2	1	1	2	1	2	1	2	1	2	1	1	1	2	1	1	✓	
CO3	3	2	3	1	3	3	2	2	2	2	2	2	3	2	3	✓	
CO4	1	1	1	2	1	2	1	1	2	1	1	2	1	1	2	✓	✓
CO5	1	2	1	2	1	2	1	3	1	2	2	2	2	3	2		✓

Programs	Hours
1. Write a java program to print the Multiplication Table by getting the input as Command Line Arguments. 2. Write a java program with multiple classes to find the length and breadth of room area. 3. Write a java program to check whether the given number is Prime or not. 4. Write a java program to check whether the given number is Armstrong or not. 5. Write a java program to find the number of digits of a given number. 6. Write a java program to reverse the digits of a given number. 7. Write a java program to calculate the discount on sale of the products A and B with the given price and discount rates. Price of Product A is Rs.100/- per unit Price of Product B is Rs.150/- per unit **Discount Rate** 0-100 | -- | 5% 101-200 | 5% | 10% 201-300 | 12% | 15% Above 300 | 20% | 25% 8. Create a program using nested for loops statement. 9. Write a java program to get a string and check whether it is a palindrome or not. 10. Develop a java program to get the user's choice to perform the respective string functions from the menu displayed. 11. Write a java program to get the students mark details and printing it in the form of mark sheet using inheritance concept. 12. Develop a simple java program to sort the given numbers. 13. Develop a program using text applets to print whether the given number is odd or even. 14. Draw a face using applets. 15. Using an applet program, design the model of a car. 16. Develop an applet program to add the given numbers	60

26UCC622

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	E. Balagurusamy	Programming with Java - A Primer	Tata McGraw Hill Education (India) Private Limited, New Delhi, 5th Edition	2014

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Herbert Schildt	Java: The Complete Reference	Tata McGraw Hill Education, 10th Edition	2018
2	Patrick Naughton & Hebert Schildt	The Complete Reference Java 2	Tata McGraw Hill Education\ 3rd Edition	2014

Course Designed by	Dr.D.Saranya	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC6S1

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC6S1			Course Title	Batch:	2026 - 2029
				SEC - IV: Naan Mudhalvan - Practical Marketing and Viva-Voce	Semester:	VI
Lecture Hrs./ Week Or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	1

Course Objective

To enable the students to enhance the marketing scenario

Course Outcomes (CO)

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

CO	Course Statement	
CO1	Recollect the fundamentals of Marketing	PO1(3), PO10(3)
CO2	Understand about Marketing Segmentation	PO3(2)
CO3	Analyze about proper Distribution channels	PO1(3), PO5(3)
CO4	Review the media of Advertisement	PO9(3)
CO5	Determine the means of consumer exploitation in real world situation.	PO8(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	3	2	1	2	2	2	1	2	2	3	2	3	1	2	2		✓
CO2	1	1	2	1	2	1	2	1	2	1	1	1	2	1	1		✓
CO3	3	2	2	1	3	3	2	2	2	2	2	2	3	2	3		✓
CO4	1	1	1	2	1	2	1	1	3	1	1	2	1	2	2	✓	
CO5	1	2	1	2	1	2	1	3	1	2	3	2	2	3	2	✓	

26UCC6S1

Content	Hours
1. Prepare and Present the Development of Market Segmentation for any FMCG products. 2. Give a presentation of the selection and distribution channel for Coconut Products 3. Present about the media of Advertisement for Agricultural products 4. How to develop online marketing for Agricultural Products? Present and Defend 5. Give a Brief Account on Social Marketing 6. Give a Presentation on the following a. Green Marketing b. Rural Marketing c. Service Marketing 7.Design a presentation on Consumer Exploitation – Food Products 8.Discuss in Group – "Digital India – Vision 2040"	30

Assessment Methods:

Interim Presentations: Mid-Project Presentation to peers/supervisors and it includes clarity program justification and time management.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajan Nair, N. and C.B. Gupta	Marketing Management – Text and Cases	19th Edition, Sultan Chand & Sons, New Delhi	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Philip Kotler and Kevin Lane Keller	Marketing Management	14th Global Edition, Prentice Hall of India, New Delhi.	2012
2	Ravilochanan.P	Principles of Marketing	2nd Reprint, Vrinda Publications (P) Limited, New Delhi.	2010

Course Designed by	Dr.P.Archanaa	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manickachezian	

26UCC6S2

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC6S2			Course Title	Batch:	2026 - 2029
				SEC IV :Naan Mudhalvan - Aptitude for Placements	Semester:	VI
Lecture Hrs./ Week Or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	1

Course Objective

To enable the students to refine the mathematical, logical and analytical skills.

Course Outcomes

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

CO Number	CO Statement	
CO1	To have fundamental knowledge of Mathematics about problems of numbers using Mathematical formulae.	PO2(3)
CO2	To understand the concepts of profit & loss related processing, simplification, etc.,	PO2(2)
CO3	To apply the formulae to real time problems on probability, Areas of surfaces and apply data visualization tool for any data set.	PO1(3)
CO4	To analyze the problems solving related to Age, Time and Distance and Time and Work etc.	PO9(3)
CO5	To develop their Competitive skills and improve the decision-making skills. To generate analytical reports and presentations using Data Interpretation.	PO8(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	2	3	1	2	2	3	1	2	2	3	2	3	1	2	2	✓	
CO2	1	1	2	1	2	1	2	1	2	1	1	1	2	1	1	✓	
CO3	3	2	2	1	3	3	2	2	2	2	2	2	3	2	3	✓	
CO4	2	1	1	2	1	2	1	2	3	1	1	2	1	2	3		✓
CO5	1	2	1	2	1	2	1	3	1	2	3	2	2	3	2		✓

26UCC6S2

Units	Content	Hrs
Unit I	Numbers-HCF And LCM of Numbers-Decimal Fractions- Comparison of Fractions - Simplification- Square Root and Cube Roots – Average.	6
Unit II	Time and Work - Time and Distance – Mixtures or Allegations - Problems on Numbers - Problems on Ages –Percentage - Profits and Loss.	6
Unit III	Ratio and Proportion - Time and Work - Time and Distance - Simple Interest - Compound Interest - Area-Volume and Surface Area.	6
Unit IV	Permutation and Combination - Probability, Height and Distances - Boats and Streams - Odd Man Out &Series.	6
Unit V	Interpretation: Tabulation, Bar Graphs, Pie Chart, Line Charts.	6
	Total Contact Hrs	**30**

Pedagogy and Assessment Methods:

Seminar, Quiz, Assignments, Group Task, Direct Instruction, Flipped Class, Digital Presentation

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS\EDITION	YEAR OF PUBLICATION
1	R.S. Aggarwal	Quantitative Aptitude for Competitive Examinations	S.Chand & Company Ltd., New Delhi.	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dinesh Khattar	The Pearson Guide to Quantitative Aptitude for Competitive Examinations	2nd Edition Pearson's Publications, New Delhi.	2013

2	Praveen R.V	Quantitative Aptitude and Reasoning	3rd Edition, PHI Learning Pvt. Ltd., New Delhi	2016
3	Rajesh Varma	Fast Track Objective Arithmetic	Arihant Publications India Limited, New Delhi	2018
4	Abhijit Guha	Quantitative Aptitude for Competitive Examinations	7th Edition McGraw Hill Education (India) Private Limited.	2020
5	Sarvesh K Verma	Quantitative Aptitude Quantum CAT	Twelfth edition Arihant Publications India Limited, New Delhi	2022

Course Designed by	Mr.A.Prakalathan	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manicka chezian	

Programme Code:	BCCA			**Programme Title**	Bachelor of Commerce with Computer Applications	
Course Code:	26UCC6AL			**Course Title**	**Batch :**	2026 - 2029
				ALCII : Auditing and Corporate Governance	**Semester:**	VI
Lecture Hrs./ Week Or Practical Hrs./Week	SS	**Tutorial Hrs./Sem**	**-**		**Credits:**	2**

Course Objective

To inculcate the students about auditing and corporate governance

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recall the knowledge of auditing principles, procedures and techniques in accordance with current legal requirements.	
CO2	Understand the duties of Auditor	
CO3	Deploy about Corporate Governance	
CO4	Analyse the audit documentation and audit report as per the companies' act 2013.	
CO5	Criticise Business Ethics and Corporate Social Responsibility.	

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1	1	3	1	2	2	3	1	2	1	3	2	3	1	2	2		
CO2	1	1	2	1	2	1	2	1	2	2	1	1	2	1	1		
CO3	3	2	2	1	1	3	2	2	2	2	2	2	3	2	3		
CO4	2	1	1	2	1	2	1	2	3	1	1	2	1	2	3		
CO5	1	2	1	2	1	2	1	3	1	2	3	2	2	3	2		

Unit	Content	Hours
Unit – 1	Introduction to Auditing: Definition - Basic Principles of Auditing - Objectives of Auditing - Types of Auditing -. Advantages of Auditing - Audit Planning - Audit Programme- Audit Procedure	
Unit – 2	Concept of Auditing: Audit Notebook - Audit working papers - Internal Control – Internal Check - Distinction between Internal Check and Internal Control - Internal Audit - Vouching - Verification and Valuation of Assets & Liabilities.	
Unit – 3	Audit of Limited Companies: Company Auditor - Qualification - Disqualification – Appointment –Removal – Remuneration - Rights - Duties and Liabilities of Statutory Auditors under the Companies Act 2013 - Audit Report- Types.	
Unit – 4	Corporate Governance: Meaning - Need - Concept - Benefits - Elements - Theories - Models - Broad Committees - Corporate Governance Reforms in India - Factors Influencing Quality of Corporate Governance.	
Unit – 5	Business Ethics: Business Values and Ethics - Approaches and Practices of Business Ethics - Corporate Ethics - Codes of Ethics. Corporate Social Responsibility (CSR): Meaning - Corporate Philanthropy - The Pyramid of CSR - Corporate Governance vs Corporate Social Responsibility - Corporate Social Responsibility (CSR) vs Business Ethics	

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz and Assignment.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	B.N.Tandon , S.Sudharsanam and S. Sundharabahu	Corporate Governance	A Handbook of Practical Auditing	2018
2	Sharma, J.P	Corporate Governance, Business Ethics and CSR	Ane Books Pvt Ltd, New Delhi.	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Anil Kumar, Lovleen Gupta and Jyotsna Rajan,	Auditing and Corporate Governance	Taxmann's Publications.	2020
2	Biswa Mohana Jena Braja Kishore Das	Auditing And Corporate Governance	First Edition Himalaya Publishing House Pvt. Ltd.,	: 2019
3	D. Geeta Rani and R.K. Mishra	Corporate Governance- Theory and Practice	Excel Books, New Delhi.	2008

Course Designed by	Mr.A.Prakalathan	
Verified by HoD	Dr. P. Archanaa	
Approved by Chairman Academic Council	Dr.R.Manicka chezian	