

**CHOICE BASED CREDIT SYSTEM - LEARNING OUTCOMES-BASED  
CURRICULUM FRAMEWORK  
B.COM (IT)**

**PROGRAMME OBJECTIVE:**

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

<b>Programme :</b>	<b>B.COM Information Technology</b>
<b>Programme Code :</b>	
<b>Duration :</b>	<b>3 Years (UG)</b>
<b>Programme Outcomes:</b>	<p><b>PO1 : Disciplinary knowledge :</b> Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p><b>PO2 : Communication Skills :</b> Ability to express thoughts and ideas effectively in writing and orally; Communicative 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.</p> <p><b>PO3 : Critical Thinking :</b> Capability to apply analytic thought to the 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.</p> <p><b>PO4 : Problem Solving :</b> Capacity to extrapolate from what one has learnt 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.</p> <p><b>PO5 : Analytical Reasoning :</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p><b>PO6 : Research- related skill :</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis , analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p> <p><b>PO7 : Co-operation/Team work:</b> 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 the team.</p>

	<p><b>PO8</b> : Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.</p> <p><b>PO9</b> : Reflective thinking : Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p><b>PO10</b> : Information/Digital Literacy : Capability to use ICT in 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.</p> <p><b>PO11</b>: Self- directed learning: ability to work independently, identify appropriate resources required for a project and manage a project through to completion.</p> <p><b>PO12</b> : Multicultural competence : Posses knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p><b>PO13: Moral and Ethical awareness /reasoning</b> : Ability to embrace moral/ethical values in conducting one’s life, formulate 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 issue’s related to one’s work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p><b>PO14</b> : Leadership readiness/qualities : Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.</p> <p><b>PO15 : Life Long Learning</b> : 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 workplace through knowledge/skill development/reskilling.</p>
<p>Programme Specific Outcomes :</p> <p><b>(These are mere guidelines. Faculty can create POs based on their curriculum or adopt from UGC or University for their Programme)</b></p>	<p><b>PSO1 – Placement</b> :</p> <p>To prepare the students who will demonstrate respectful engagement with others ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job oriented courses which ensure them to sustain in the organisation level.</p> <p><b>PSO2 – Contribution to Business World:</b></p> <p>Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO3 – Contribution to the Society :</b></p> <p>To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>

**CHOICE BASED CREDIT SYSTEM - LEARNING OUTCOMES-BASED  
CURRICULUM FRAMEWORK  
DEPARTMENT OF B.COM (IT)**

Part	Courses	Subject	Code	Cr.	Hrs
<b>SEMESTER I</b>					
I	Lang. - I	nghJj;jkpo; - I	230103101	3	6
II	Lang. - II	General English	231003101	3	4
III	CC - 1	Financial Accounting I	233203101	4	5
	CC - 2	Principles of Management	233203102	4	5
	EC - I [Any One]	1. Business Communication 2. Business Economics	233203103 233203104	3	4
IV	SEC -I (NME)	Accounting for Business	234603132	2	2
IV	FC	Office Fundamentals Lab	234403132	2	2
	AECC- 1	Soft Skill - I	236003101	2	2
	Total			<b>23</b>	<b>30</b>
<b>SEMESTER II</b>					
I	Lang. -I	nghJj;jkpo; - II	230103201	3	6
II	Lang. -II	General English	231003201	3	4
III	CC - 3	Financial Accounting II	233203201	4	5
	CC - 4	Business Law	233203202	4	5
	EC - II [Any One]	Introduction to Information Technology Informatics and Cyber Laws	233203203 233203204	3	4
IV	SEC -II (NME)	Accounting for Decision Making	234603232	2	2
	SEC - III	C Programming Lab	234403232	2	2
	AECC -II	Soft Skill - II	236003201	2	2
				<b>23</b>	<b>30</b>
<b>SEMESTER III</b>					
I	Lang. -I	nghJj;jkpo; - III	230103301	3	6
II	Lang. -II	General English	231003301	3	4
III	CC - 5	Corporate Accounting I	233203301	4	5
	CC - 6	Company Law	233203302	4	5
	EC -3	1. Programming in C++ 2.	233203303 233203304	3	4
.IV	SEC -IV	Presentation Skills	234403332	1	1
	SEC - V	Programming in C++ Lab	238203332	2	2
	AECC - III	Soft Skill - 3	236003301	2	2
	EVS	Environmental Studies	234103301	1	1
				<b>23</b>	<b>30</b>

Part	Courses		Code	Cr.	Hrs
<b>SEMESTER IV</b>					
I	Lang. - I	nghJj;jkpo; - IV	230103401	3	6
II	Lang. - II	General English	231003401	3	4
III	CC - 7	Corporate Accounting II	233203401	4	5
	CC - 8	Business Mathematics & Statistics	233203402	4	5
	EC - IV	1. Tally Prime Essentials	233203403	3	3
2.		233203404			
IV	SEC -VI	Entrepreneurial Skill Development	234403432	2	2
IV	SEC -VII	Tally Prime Essentials	238203432	2	2
	AECC- IV	Soft Skill - 4	236003401	2	2
	EVS	Environmental Studies	234103401	1	1
	Total			<b>24</b>	<b>30</b>
<b>SEMESTER V</b>					
III	CC - 9	Cost Accounting I	233203501	4	5
	CC - 10	Banking Law and Practice	233203502	4	5
	CC - 11	Income tax law and Practice - I	233203503	4	5
	Core 12	Project with Viva Voce	233203504	4	4
	EC - V	1. Spread sheet Accounting	233203505	3	5
		2. Web Technology	233203506		
EC - VI	1. Integrated marketing communication	233203507	3	5	
	2. cryptography and network security				
IV		Value Education	234303501	1	1
		Internship/Industrial Training(carried out in II year summer vacation)30 hrs	<b>233203508</b>	2	
				<b>25</b>	<b>30</b>
<b>SEMESTER VI</b>					
III	CC - 13	Cost Accounting - II	233203601	4	5
	CC - 14	Management Accounting	233203602	4	5
	CC - 15	Income Tax law and Practice II	233203603	4	5
	EC -7	1. Computerized Application in Business	233203604	3	5
		2. Management information system			
EC - 8	1. Computer graphics and animation	233203605	3	5	
	2. Technology Management				
IV	Proessional competency skill enhancement course	General awareness for Competitive Examinations	234403632	2	4
		Value Education	234303601	1	1
V		Extension Activity (outside college hrs)	<b>233203606</b>	1	
				<b>22</b>	<b>30</b>

Title of the Course		FINANCIAL ACCOUNTING I						
PART		III						
Category	Core - 1	Year	I	Credits	4	Course Code	233203101	
		Semester	I					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
		5	-	--	5	25	75	100
Learning Objectives								
To understand the basic accounting concepts and standards.								
To know the basis for calculating business profits.								
To familiarize with the accounting treatment of depreciation.								
To learn the methods of calculating profit for single entry system.								
To gain knowledge on the accounting treatment of insurance claims.								
UNIT	Details							No. of Periods for the Unit
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.							15
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.							15
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method. <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.							15
IV	<b>Accounting from Incomplete Records</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.							15
V	<b>Royalty and Insurance of Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim amount-Average clause (Loss of Stock only)							15

Course Outcomes	
Course Outcomes	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

Text Books (Latest Editions)	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheswari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

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

**Mapping with Programme Outcomes:**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO1	PSO2	PSO3
CO 1	3	2	3	3	2	3	2	2	3	2	2
CO 2	3	2	3	3	3	2	2	2	3	2	2
CO 3	3	2	3	3	3	2	2	2	3	2	2
CO 4	3	2	3	3	2	2	2	2	3	2	2
CO 5	3	2	3	3	2.6	2.2	2	2	3	2	2
TOTAL	3	2	3	3	3	2	2	2	3	2	2
AVERAGE	15	10	15	15	13	11	10	10	15	10	10

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

Title of the Course		PRINCIPLES OF MANAGEMENT						
PART		III						
Category	Core - 1	Year	I	Credits	4	Course Code	233203102	
		Semester	I					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
		5	-	--	5	25	75	100
Learning Objectives								
To understand the basic management concepts and functions								
To know the various techniques of planning and decision making								
To familiarize with the concepts of organisation structure								
To gain knowledge about the various components of staffing								
To enable the students in understanding the control techniques of management								
UNIT	Details						No. of Periods for the Unit	
<b>I</b>	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, PeterF. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.						<b>15</b>	
<b>II</b>	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO).Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.						<b>15</b>	
<b>III</b>	<b>Organizing</b> Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.						<b>15</b>	
<b>IV</b>	<b>Staffing</b> Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work From Home - Managing Work From Home [WFH].						<b>15</b>	
<b>V</b>	<b>Directing</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. <b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].						<b>15</b>	

Course Outcomes	
Course Outcomes	Course Outcomes
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.

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

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

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

**Mapping with Programme Outcomes:**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO1	PSO2	PSO3
CO 1	3	2	2	3	3	2	2	2	3	2	3
CO 2	3	2	3	3	2	2	2	2	3	2	2
CO 3	3	2	2	3	2	2	2	1	3	2	2
CO 4	3	2	2	3	2	2	2	2	3	2	2
CO 5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

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

<b>Title of the Course</b>		<b>BUSINESS COMMUNICATION</b>						
<b>PART</b>		<b>III</b>						
<b>Category</b>	Elective- 1	<b>Year</b>	I	<b>Credits</b>	3	<b>Course Code</b>	233203103	
		<b>Semester</b>	I					
<b>Instructional Hours per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>
		4	-	--	4	25	75	100
<b>Learning Objectives</b>								
To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
To develop the students to understand about trade enquiries								
To make the students aware about various types of business correspondence.								
To develop the students to write business reports.								
To enable the learners to update with various types of interview								
<b>UNIT</b>	<b>Details</b>							<b>No. of Periods for the Unit</b>
<b>I</b>	<b>Introduction to Business Communication</b> Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout							<b>12</b>
<b>II</b>	<b>Trade Enquiries</b> Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters							<b>12</b>
<b>III</b>	<b>Banking Correspondence</b> Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence							<b>12</b>
<b>IV</b>	<b>Secretarial Correspondence</b> Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing							<b>12</b>
<b>V</b>	<b>Application Letters</b> Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech							<b>12</b>

Course Outcomes	
Course Outcomes	Course Outcomes
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume

Text Books (Latest Editions)	
1.	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2.	Gupta and Jain, Business Communication, Sahityabahvan publication, New Delhi.
3.	K.P.Singha, Business Communication, Taxmann, New Delhi.
4.	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5.	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

Reference Books	
1.	V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2.	RithikaMotwani, Business communication, Taxmann, New Delhi.
3.	Shirley Taylor, Communication for Business-Pearson Publications-New Delhi.
4.	Bovee, Thill, Schatzman, Business Communication Today-Pearson Education, Private Ltd- New Delhi.
5.	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

Web Resources	
1.	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>
2	<a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a>
3	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>

**Mapping with Programme Outcomes:**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO1	PSO2	PSO3
CO 1	3	3	2	3	2	2	2	2	2	2	2
CO 2	3	3	2	3	2	2	2	3	2	2	2
CO 3	3	3	2	3	2	2	2	2	2	2	2
CO 4	3	3	2	3	2	2	2	2	2	2	2
CO 5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

S-Strong M-Medium L-Low

<b>Title of the Course</b>		<b>BUSINESS ECONOMICS</b>						
<b>PART</b>		<b>III</b>						
<b>Category</b>	Elective- 1	<b>Year</b>	I	<b>Credits</b>	3	<b>Course Code</b>	<b>233203104</b>	
		<b>Semester</b>	I					
<b>Instructional Hours per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>
		4	-	--	4	25	75	100
<b>Learning Objectives</b>								
<b>LO1</b>	To understand the approaches to economic analysis							
<b>LO2</b>	To know the various determinants of demand							
<b>LO3</b>	To gain knowledge on concept and features of consumer behaviour							
<b>LO4</b>	To learn the laws of variable proportions							
<b>LO5</b>	To enable the students to understand the objectives and importance of pricing policy							
<b>Prerequisites: Should have studied Commerce in XII Std</b>								
<b>Unit</b>	<b>Contents</b>							<b>No. of Hours</b>
I	<b>Introduction to Economics</b> Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.							<b>12</b>
II	<b>Demand &amp; Supply Functions</b> Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.							<b>12</b>
III	<b>Consumer Behaviour</b> Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.							<b>12</b>
IV	<b>Theory of Production</b> Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium							<b>12</b>
V	<b>Product Pricing</b> Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve							<b>12</b>
	<b>TOTAL</b>							<b>60</b>

CO	Course Outcomes
CO1	Explain the positive and negative approaches in economic analysis
CO2	Understood the factors of demand forecasting
CO3	Know the assumptions and significance of indifference curve
CO4	Outline the internal and external economies of scale
CO5	Relate and apply the various methods of pricing
Textbooks	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4	T.P Jain, Business Econmomics, Global Publication Pvt.Ltd, Chennai.
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.
Reference Books	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.
5	Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://youtube.com/channel/UC69_-P77nf5-rKrijpVEsqQ">https://youtube.com/channel/UC69_-P77nf5-rKrijpVEsqQ</a>
2	<a href="https://www.icsi.edu/">https://www.icsi.edu/</a>
3	<a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a>

**Mapping With Programme Outcomes And Programme Specific Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	14	11	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	2.8	2.2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

<b>Title of the Course</b>		<b>ACCOUNTING FOR BUSINESS</b>						
<b>PART</b>		<b>III</b>						
<b>Category</b>	NME	<b>Year</b>	I	<b>Credits</b>	2	<b>Course Code</b>	234603132	
		<b>Semester</b>	I					
<b>Instructional Hours per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>
		2	-	--	2	25	75	100
<b>Learning Objectives</b>								
To understand the basic Accounting concepts and convention								
To know about the preparation of journal & ledger.								
To know about the preparation of the trial balance.								
To learn different types of cash book.								
To know the basis for calculating business profit by preparing final accounts								
<b>UNIT</b>	<b>Details</b>							<b>No. of Periods for the Unit</b>
<b>I</b>	Introduction – Accounting Principles – Advantages and Limitations – Concepts – Conventions.							<b>12</b>
<b>II</b>	Journal – Ledger.							<b>12</b>
<b>III</b>	Preparation of Trial Balance.							<b>12</b>
<b>IV</b>	Preparation of Cashbook – Types of Cash Book.							<b>12</b>
<b>V</b>	Final accounts of sole trading concerns – adjusting entries (simple) – Preparation of Trading, Profit and Loss account and Balance Sheet (simple problems only).							<b>12</b>

<b>Course Outcomes</b>	
<b>Course Outcomes</b>	<b>Course Outcome</b>
<b>CO1</b>	The basic concepts and convention
<b>CO2</b>	Apply the accounting procedure to prepare journal & ledger.
<b>CO3</b>	Discuss and prepare the trial balance.
<b>CO4</b>	The concept of cash book.
<b>CO5</b>	Preparation of final accounts.

<b>Text Books (Latest Editions)</b>	
1.	Vinayakam N., Mani P.L., Nagarajan K.L., Principles of Accountancy, S.Chand and Company Ltd., New Delhi.
<b>Reference Books</b>	
1.	Pillai R.S.N., Bagavathi, Uma S., Fundamentals of Advanced Accounting, S.Chand and Sons, New Delhi.
2.	Reddy and Moorthy, Advanced Accountancy, Margham Publishers, Chennai.

<b>Web Resources</b>	
1.	<a href="https://www.tutorialsduniya.com/notes/business-accounting-notes/">https://www.tutorialsduniya.com/notes/business-accounting-notes/</a>
2	<a href="https://www.freebookcentre.net/business-books-download/Accounting-Notes.html">https://www.freebookcentre.net/business-books-download/Accounting-Notes.html</a>

**Mapping with Programme Outcomes:**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>
<b>CO 1</b>	3	3	2	3	3	3
<b>CO 2</b>	2	1	3	2	2	2
<b>CO 3</b>	3	1	3	1	3	3
<b>CO 4</b>	3	3	3	3	3	3
<b>CO 5</b>	3	3	3	2	2	2

**S-Strong    M-Medium    L-Low**

Title of the Course		OFFICE FUNDAMENTALS LAB						
PART		IV						
Category	FC	Year	I	Credits	2	Course Code	234403132	
		Semester	I					
Instructional Hours per week	Lecture	Tutorial	Lab Practice	Total	CIA	External	Total	
	2	-	--	2	25	75	100	
UNIT	Details						No. of Periods for the Unit	
<b>I</b>	<b>MS-WORD</b> To create Auditors report/agenda/ minutes to perform formatting operations in word. To prepare a class time table in word. To prepare meeting letter for 10 board of members using mail merge operations.						<b>12</b>	
<b>II</b>	<b>MS-POWER POINT</b> Design presentation slides for a slide. Design slides for headlines news of a popular TV channel.						<b>12</b>	
<b>III</b>	<b>MS-EXCEL</b> To create a mark statement in Ms-excel. To create a trading profit & loss a/c in Ms-excel. To use simple formulas add; subtract division and percentage in Ms-excel. To create a sales report chart in Ms-excel. To insert header and footer with page number in Ms-excel work sheet. To perform all short –cut key functions in Ms-excel.						<b>12</b>	
<b>IV</b>	<b>MS ACCESS</b> Create a database for students detail with primary key in Ms –Access. Execute relational operations in MS-Access.						<b>12</b>	

Reference Books	
1.	Taxali R.K., PC Software for Windows made Simple, Tata McGraw –Hill, New Delhi, 2006.

Web Resources	
1.	<a href="https://www.ms-office-easy.com/">https://www.ms-office-easy.com/</a>

<b>Title of the Course</b>		<b>FINANCIAL ACCOUNTING II</b>						
<b>PART</b>		<b>III</b>						
<b>Category</b>	Core	<b>Year</b>	I	<b>Credits</b>	4	<b>Course Code</b>	233203201	
		<b>Semester</b>	II					
<b>Instructional Hours per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>	
	5	-	--	5	25	75	100	
<b>Learning Objectives</b>								
✍ The students are able to prepare different kinds of accounts such								
✍ Higher purchase and Instalments System.								
✍ To understand the allocation of expenses under departmental accounts								
✍ To gain an understanding about partnership accounts relating to Admission and retirement								
✍ Provides knowledge to the learners regarding Partnership Accounts relating								
✍ to dissolution of firm								
✍ To know the requirements of international accounting standards								
<b>UNIT</b>	<b>Details</b>						<b>No. of Periods for the Unit</b>	
<b>I</b>	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit						<b>15</b>	
<b>II</b>	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches : Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.						<b>15</b>	
<b>III</b>	<b>Partnership Accounts - I</b> Partnership Accounts:–Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.						<b>15</b>	
<b>IV</b>	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.						<b>15</b>	
<b>V</b>	<b>Accounting Standards for financial reporting</b> Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.						<b>15</b>	

<b>Course Outcomes</b>	
<b>Course Outcomes</b>	<b>Course Outcomes</b>
<b>CO1</b>	To evaluate the Hire purchase accounts and Instalment systems
<b>CO2</b>	To prepare Branch accounts and Departmental Account

<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership
<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.
<b>CO5</b>	To elaborate the role of IFRS

<b>Text Books (Latest Editions)</b>	
1.	Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand, New Delhi.
2.	M C Shukla TS Grewal & S C Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3.	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4.	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5.	T.S.Reddy & A. Murthy, Financial Accounting, Margham Publishers, Chennai.

<b>Reference Books</b>	
1.	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2.	Dr.Venkataraman& others ( 7 lecturers): Financial Accounting, VBH, Chennai.
3.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4.	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5.	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

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

**Mapping with Programme Outcomes:**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO 1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO 2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO 3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO 4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO 5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAGE</b>	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

**S-Strong      M-Medium      L-Low**

<b>Title of the Course</b>		<b>BUSINESS LAW</b>						
<b>PART</b>		<b>III</b>						
<b>Category</b>	Core	<b>Year</b>	I	<b>Credits</b>	4	<b>Course Code</b>	233203202	
		<b>Semester</b>	II					
<b>Instructional Hours per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>	
	5	-	--	5	25	75	100	
<b>Learning Objectives</b>								
To Know the nature and objectives of Mercantile law.								
To Understand the essentials of valid contract.								
To Gain knowledge on performance contracts.								
To Define the concepts of Bailment and pledge.								
To Understand the essentials of contract of sale.								
<b>UNIT</b>	<b>Details</b>						<b>No. of Periods for the Unit</b>	
<b>I</b>	<b>Introduction</b> An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law						<b>15</b>	
<b>II</b>	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract						<b>15</b>	
<b>III</b>	<b>Performance Contract</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract						<b>15</b>	
<b>IV</b>	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.						<b>15</b>	
<b>V</b>	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller						<b>15</b>	

<b>Course Outcomes</b>	
<b>Course Outcomes</b>	<b>Course Outcome</b>
<b>CO1</b>	Explain the Objectives and significance of Mercantile law
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.

<b>CO3</b>	Explain concepts on performance, breach and discharge of contract.
<b>CO4</b>	Outline the contract of indemnity and guarantee
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930

<b>Text Books (Latest Editions)</b>	
1.	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2.	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3.	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4.	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5.	Shusma Aurora, Business Law, Taxmann, New Delhi.

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

<b>Web Resources</b>	
1.	<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a>
2	<a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>
3	<a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>

**Mapping with Programme Outcomes:**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO1	PSO2	PSO3
<b>CO 1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO 2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO 3</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO 4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO 5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	15	10	10	10	10	10	10	10
<b>AVER AGE</b>	3	2	2.6	3	2	2	2	2	2	2	2

**S-Strong      M-Medium      L-Low**

<b>Title of the Course</b>		<b>INTRODUCTION TO INFORMATION TECHNOLOGY</b>						
<b>PART</b>		III						
<b>Category</b>	Elective II	<b>Year</b>	I	<b>Credits</b>	3	<b>Course Code</b>	233203203	
		<b>Semester</b>	II					
<b>Instructional Hours per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>	
	4	-	--	4	25	75	100	

**Learning Objectives**

To recall the information technology and digital domain
To explore the fundamentals of computers
To identify the transmission of information
To analyze the different computer networking
to apply the internet architecture and network security

<b>UNIT</b>	<b>Details</b>	<b>No. of Periods for the Unit</b>
<b>I</b>	Introduction to Information Technology-Understanding the Digital Domain-Representing Numbers and text in Binary-binary code	<b>12</b>
<b>II</b>	Fundamentals of Computers: Computer Hardware-Software-System. Software Application Software-Translators-MLL-HLL-ALL.	<b>12</b>
<b>III</b>	Transmission of Information: Fundamentals of Communications-Fiber Optics-Wireless Communications-ISDN.	<b>12</b>
<b>IV</b>	Computer Networking: Goals-Topologies-Local Area Networks-Wide Area Networks Communication Protocol	<b>12</b>
<b>V</b>	Internet Architecture-Types of Network Security-Internet applications-Internet Address Domain Name-E-mail.	<b>12</b>

**Course Outcomes**

<b>Course Outcomes</b>	<b>Course Outcomes</b>
<b>CO1</b>	Describe the importance of information technology
<b>CO2</b>	Analyze the computer hardware and software system
<b>CO3</b>	Apply the transmission of information in communication system
<b>CO4</b>	Discuss the computer networking and its applications
<b>CO5</b>	Explore the internet architecture and the types of network security.

**Text Books (Latest Editions)**

1.	Introduction to Information Technology PelinAksoy, LauraDeNardis, Cengage Learning India Private Limited, First Indian Reprint 2008.
2.	M.Moris Mano, “Digital Logic and Computer Design”, First Edition, 2004, Pearson
3.	Behrouz and Forouzan,2001, Introduction to Data Communication and Networking, 3rd Edition, MH.

<b>Reference Books</b>	
1.	V. Rajaraman, Introduction to Information technology, PHI Learning 2018
2.	Richard Fox, Information Technology, CRC Press
3.	Sanjay Saxena, Information technology, Vikas Publications Pvt Ltd, 2018

<b>Web Resources</b>	
1.	<a href="http://www.tutorialspoint.com/computer_fundamentals/index.htm">http://www.tutorialspoint.com/computer_fundamentals/index.htm</a>
2	<a href="://www.tutorialspoint.com/basics_of_computers/index.htm">://www.tutorialspoint.com/basics_of_computers/index.htm</a>
3	<a href="https://www.google.co.in/books/edition/Information_Technology/Y4bNBQAAQBAJ?hl=en&amp;gbpv=1&amp;dq=introduction+to+information+technology&amp;printsec=frontcover">https://www.google.co.in/books/edition/Information_Technology/Y4bNBQAAQBAJ?hl=en&amp;gbpv=1&amp;dq=introduction+to+information+technology&amp;printsec=frontcover</a>

**Mapping with Programme Outcomes and PSO:**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO1	PSO2	PSO3
<b>CO 1</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO 2</b>	3	2	2	3	3	2	3	3	2	3	3
<b>CO 3</b>	3	2	3	3	3	2	3	3	2	3	3
<b>CO 4</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO 5</b>	3	2	3	3	3	2	3	3	3	3	3
<b>TOTAL</b>	15	10	14	15	15	10	13	15	11	15	15
<b>AVERAGE</b>	3	2	2.8	3	3	2	2.6	3	2.2	3	3

**S-Strong      M-Medium      L-Low**

Title of the Course		INFORMATICS AND CYBER LAWS						
PART		III						
Category	Elective II	Year	I	Credits	3	Course Code	233203204	
		Semester	II					
Instructional Hours per week		Lecture	Tutorial	Lab Practice	Total	CIA	External	Total
				4	-	--	4	25
Learning Objectives								
LO1	To review the basic concepts and fundamental knowledge in the field of informatics.							
LO2	To create awareness about the nature of the emerging digital knowledge society and the impact of informatics on business decisions.							
LO3	To enlighten the social informatics in IT & Society							
LO4	To instil the importance of cyber world							
LO5	To create an awareness about the cyber world and cyber regulations							
Prerequisite: Should have studied Commerce in XII Std								
Unit	Contents							No. of Hours
I	Overview of Informatics- meaning, feature and importance - Computer networks & Internet, wireless technology, cellular wireless networks, introduction to mobile phone technology, Purchase of technology, license, guarantee, and warranty. New development in informatics							12
II	Knowledge Skills for Higher Education- Data, information and knowledge, knowledge management, Internet access methods –Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic websites, open access initiatives, opens access publishing models, Introduction to use of IT in teaching and learning - Educational software, Academic services – INFLIBNET, NICNET, BRNET.							12
III	Social Informatics- IT & Society– issues and concerns– digital divide, IT & development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio computing. Health issues – guide lines for proper usage of computers, internet and mobile phones E-wastes and green computing, impact of IT on language & culture-localization issues							12
IV	Cyber World - Cyber space, information overload, cyber ethics, cyber addictions, cybercrimes – categories – person, property, Government – types - stalking, harassment, threats, security & privacy issues							12
V	Cyber Regulations – Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC							12
<b>TOTAL</b>							<b>60</b>	
CO	Course Outcomes							
CO1	Apply Information Security Standards compliance during software design and development							
CO2	Analyze the knowledge skills in informatics							
CO3	Implication of social informatics in IT & society and various consequences in social informatics							

<b>CO4</b>	Understand the concept of cybercrime and its effect on outside world
<b>CO5</b>	Interpret and apply IT law in various legal issues
<b>Textbooks</b>	
1	Ramesh Bangia. Learning Computer Fundamentals, Khanna Publishers, New Delhi
2	Rajaraman, Introduction to information Technology, PHI, New Delhi.
3	Alexis Leon & Mathews Leon. Fundamentals of Information Technology, Vikas Publishing House, New Delhi.
4	Ramachandran et.al , Informatics and Cyber laws, Green Tech Books, Thiruvananthapuram
<b>Reference Books</b>	
1	Barbara Wilson. Information Technology: The Basics, Thomson Learning
2	George Beekman, Eugene Rathswohl. Computer Confluence, Pearson Education, New Delhi.
3	IT Act 2000, 8. Rohas Nagpal, IPR & Cyberspace – Indian Perspective
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.google.co.in/books/edition/INFORMATICS/jKd2BAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=informatics%20and%20cyber%20laws&amp;pg=PP1&amp;printsec=front%20cover">https://www.google.co.in/books/edition/INFORMATICS/jKd2BAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=informatics%20and%20cyber%20laws&amp;pg=PP1&amp;printsec=front cover</a>
2	<a href="https://www.google.co.in/books/edition/Cybercrime_and_Information_Technology/mZhFEAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=informatics%20and%20cyber%20laws&amp;pg=PP1&amp;printsec=front%20cover">https://www.google.co.in/books/edition/Cybercrime_and_Information_Technology/mZhFEAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=informatics%20and%20cyber%20laws&amp;pg=PP1&amp;printsec=front cover</a>
3	<a href="https://www.youtube.com/watch?v=NG2KAtL_QtQ&amp;list=PLb_GOtSrdPpDpqXiMApZw265y35dm4QKe">https://www.youtube.com/watch?v=NG2KAtL_QtQ&amp;list=PLb_GOtSrdPpDpqXiMApZw265y35dm4QKe</a>

**Mapping With Programme Outcomes And Programme Specific Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	10	10	10	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

<b>Title of the Course</b>		<b>ACCOUNTING FOR DECISION MAKING</b>						
<b>PART</b>		<b>III</b>						
<b>Category</b>	NME	<b>Year</b>	I	<b>Credits</b>	2	<b>Course Code</b>	234603232	
		<b>Semester</b>	II					
<b>Instructional Hours per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>
		2	-	--	2	25	75	100
<b>Learning Objectives</b>								
To learn about the basics of management accounting								
To learn about the tools analysis and interpretations of financial statements								
To familiarise marginal costing concept								
To gain knowledge about standard costing								
To gain the knowledge about the preparation of budgets								
<b>Prerequisites: Should have studied Commerce in XII Std</b>								
<b>UNIT</b>	<b>Details</b>							<b>No. of Periods for the Unit</b>
<b>I</b>	Management Accounting – Meaning – Definition – Nature – Characteristics – Scope – Objectives – Need – Importance and Limitations – Difference between Financial Accounting – Cost Accounting and Management Accounting.							<b>4</b>
<b>II</b>	Analysis and Interpretation of Financial Statements – Comparative Statement – Common Size Statement – Trend Analysis – Ratio Analysis.							<b>6</b>
<b>III</b>	Marginal Costing – calculation of Break-even point, PV ratio and margin of safety.							<b>6</b>
<b>IV</b>	Standard Costing – Setting Standards – Variance Analysis and Reporting – Material and Labour Variances(simple problems only).							<b>7</b>
<b>V</b>	Budget and Budgetary Control – Preparation of Budgets – Types of Budgets – Production, sales and flexible Budget.							<b>7</b>
<b>Course Outcomes</b>	<b>Course Outcome</b>							
<b>CO1</b>	Discuss the management accounting and identify the difference between management accounting and other accounting.							
<b>CO2</b>	Analyzing the financial statement to know the fair view of financial position and differences in different periods.							
<b>CO3</b>	Applying the marginal costing technique in business for reducing the cost.							
<b>CO4</b>	Identifying the variance through applying standard costing technique							
<b>CO5</b>	Discuss the various types of budgets and analyzing various budgets in the business.							
<b>Text Books (Latest Editions)</b>								
1.	Dr. S.N. Maheswari, Management Accounting and Financial Control, Sultan Chand and Sons, Delhi, 2010.							
<b>Web Resources</b>								
1.	<a href="https://www.studocu.com/en-au/document/james-cook-university/accounting-for-decision-making/accounting-for-decision-making-notes-lecture-notes-lectures-1-13/498272">https://www.studocu.com/en-au/document/james-cook-university/accounting-for-decision-making/accounting-for-decision-making-notes-lecture-notes-lectures-1-13/498272</a>							
2	<a href="https://s3.studentvip.com.au/notes/22826-sample.pdf">https://s3.studentvip.com.au/notes/22826-sample.pdf</a>							

**Mapping with Programme Outcomes:**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>
<b>CO 1</b>	2	3	2	3	3	3
<b>CO 2</b>	3	3	2	3	2	2
<b>CO 3</b>	3	2	3	3	2	2
<b>CO 4</b>	2	2	3	1	3	2
<b>CO 5</b>	3	3	2	3	1	2

**S-Strong    M-Medium    L-Low**

<b>Title of the Course</b>		<b>C PROGRAMMING LAB</b>						
<b>PART</b>		<b>IV</b>						
<b>Category</b>	SEC - III	<b>Year</b>	I	<b>Credits</b>	2	<b>Course Code</b>	234403232	
		<b>Semester</b>	II					
<b>Instructional Hours per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practice</b>	<b>Total</b>	<b>CIA</b>	<b>External</b>	<b>Total</b>
		-	-	2	2	25	75	100
<b>Learning Objectives</b>								
<p>01. Calculation of Simple Interest and Compound Interest.</p> <p>02. The sum, Average, Product, Smallest and Biggest among 3 numbers.</p> <p>03. Find out Prime Numbers between 1 and N numbers.</p> <p>04. Program to print the given numbers in ascending and descending order.</p> <p>05. Program to arrange the names in Alphabetical order.</p> <p>06. Write a program to find palindrome or not.</p> <p>07. Calculation of mean, standard deviation and variance.</p> <p>08. Preparation of Pay Bill.</p> <p>09. Calculation of Electricity Charge.</p> <p>10. Program to open and close a data file to store name, roll no and marks.</p>								

<b>Course Outcomes</b>	
<b>Course Outcomes</b>	<i>On successful completion, the students are expected to use System Software and Application Software.</i>

<b>Text Books (Latest Editions)</b>	
1.	Byron S. Gottfried, Theory and Problems of Programming with C, Tata McGraw–Hill, 2 <sup>nd</sup> Edition, New Delhi, 2006