



**PSGR
Krishnammal College for Women**



DEPARTMENT OF BCOM (e-COMMERCE)

CHOICE BASED CREDIT SYSTEM &

OUTCOME BASED EDUCATION SYLLABUS

BACHELOR OF COMMERCE WITH e-COMMERCE

2023 – 2026 BATCH

(I SEMESTER)



Autonomous and Affiliated to Bharathiar University
Reaccredited with A++ grade by NAAC, An ISO 9001: 2015 Certified Institution
Peelamedu, Coimbatore-641004

PROGRAMME LEARNING OUTCOMES (PLOs)

After completion of the programme, the student will be able to:

- PLO1** Acquire quality professional education and ethical practices adopted in the field of e-commerce to turn into an outstanding researcher/ teacher/ career woman and a responsible citizen
- PLO2** Impart knowledge through practical exploration of various tools, techniques and methods in e-commerce discipline to become a potential entrepreneur.
- PLO3** Analyze real e-business strategies and apply their specialist knowledge in complex decision making environment
- PLO4** Solve societal and practical issues in relation to e-business over internet to integrate ethical online business process and practices.
- PLO5** Facilitate organizations to integrate online business processes to launch their own e-commerce venture.

PROGRAMME SPECIFIC OUTCOME (PSOs)

At the time of graduation the students will be able to:

- PSO1** Recognize the impact of information and communication technologies, especially of internet in business operations.
- PSO2** Gain a comprehensive understanding of the e-commerce landscape, business models and the technologies related to various businesses.
- PSO3** Promote entrepreneurship and managerial skills in students so as to enable them to establish and manage their business effectively.



**CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES BASED
CURRICULAR FRAMEWORK (LOCF)
BACHELOR OF COMMERCE WITH e-COMMERCE 2023-2026 BATCH**

SEM	Part	Subject Code	Title of the Paper	Course Type	Instruction Hours/Week	Contact Hours	Tutorial Hours	Duration of Examination	Examination Marks			Credits
									CIA	ESE	Total	
I	I	TAM2301A/ HIN2301A/ FRE2301A	Language I– Tamil I/ Hindi I/ French I	Language	4	58	2	3	25	75	100	3
	II	ENG2301A	English Paper I	English	4	58	2	3	25	75	100	3
	III	CM23C01	Principles of Accounting	CC	5	73	2	3	25	75	100	3
	III	EC23C02	Fundamentals of e- Commerce	CC	5	73	2	3	25	75	100	3
	III	TH23A07	Allied-Mathematics for Commerce	GE	6	88	2	3	25	75	100	4
	III	EC23CP1	Computer Application Practical I- Office Package	CC	4	60	-	3	15	35	50	2
	IV	NME23B1/ NME23A1	Basic Tamil I /Advanced Tamil I	AEC	2	28	2	-	100	-	100	2
		NME23ES	Foundation Course Introduction to Entrepreneurship	AEC	2	30	-	-	100	-	100	

**Outside regular class hours

CC –Core Courses CA–Continuous Assessment GE–Generic Elective

ESE- End Semester Examination

AECC–Ability Enhancing Course

Examination System

One test for continuous assessment will be conducted on pre-determined dates i.e., commencing on the 50th day from the date of reopening. The Model exam will be conducted after completing 85th working days. Marks for ESE and CA with reference to the maximum for the courses will be as follows

23-24 Batch onwards

CA Question Paper Pattern and distribution of marks UG Language and English

Section A	5 x 1 (No choice)	:	5 Marks
Section B	4 x 5 (4 out of 6)	:	20 Marks (250 words)
Section C	2 x 10 (2 out of 3)	:	20 Marks (500 words)
Total		:	45 Marks

UG & PG- Core and Allied - (First 3 Units)

CA Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 3 = 6

One question with a weightage of 5 Marks (Internal Choice at the same CLO level) : 5 x 3 = 15

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) : 8 x 3 = 24

Total : 45 Marks

ALC

Section A (Paragraph answer) (4 out of 6)	4 x 4	:	16 Marks
Section B (Essay type) 1 out of 2		:	9 Marks
Total		:	25 Marks

End Semester Examination – Question Paper Pattern and Distribution of Marks Language and

English – UG

Section A	10 x 1 (10 out of 12)	:	10 Marks
Section B	5 x 5 (5 out of 7)	:	25 Marks (250 words)
Section A	4 x 10 (4 out of 6)	:	40 Marks (600 - 700 words)
Total		:	75 Marks

UG & PG - Core and Allied courses:

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 5=10

One question with a weightage of 5 Marks (Internal Choice at the same CLO level): 5 x 5 =25

One question with a weightage of 8 Marks (Internal Choice at the same CLO level): 8 x 5 =40

ESE Question Paper Pattern:(for Accounts Paper) 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 5=10

One question with a weightage of 5 Marks : 5 x 5 =25

One question with a weightage of 8 Marks (Internal Choice at the same CLO level): 8 x 5 =40

End Semester for UG / PG - Advance Learner Courses

Section A 5 questions out of 8 - open choice 5x5 :25

marksSection B 5 questions out of 8-open choice 5x10 :50

marks

Total :75 marks

PG-IDC and Special Course:

Section A 5 questions (Internal choice) :25 marks

Section B 5 questions (Internal choice) :75 marks

Total :100 marks

Continuous Internal Assessment

Pattern Theory

I Year UG / PG (23 Batch)

CIA Test	:	5 marks (conducted for 45 marks after 50 days)
Model Exam	:	7 marks (Conducted for 75 marks after 85 days (Each Unit 15 Marks))
Seminar/Assignment/Quiz	:	5 marks
Class Participation	:	5 marks
Attendance	:	3 marks
Total	:	25 Marks

Practical

Lab Performance	:	7 marks
Regularity	:	5 marks
Model Exam	:	10 marks
Attendance	:	3 marks
Total	:	25 marks

ESE Practical Pattern

The End Semester Examination will be conducted for a maximum of 75 marks respectively with a maximum 15 marks for the record and other submissions if any.

Project:

Evaluation of Individual / Group Project & Viva Voce for UG & PG

I Review	- Selection of the field of study, Topic & literature collection	:	5 Marks
II Review	- Research Design & Data Collection	:	10 Marks
III Review	- Analysis & Conclusion Preparation of rough draft	:	10 Marks
Total		:	25 Marks

End semester examination:

Evaluation of the project : 25
Marks

Viva Voce : 50
Marks

Total : 75 Marks

**Evaluation Pattern for the Project (M.A., History /
English /M.Sc Biotechnology)**

In the IV Semester of M.A. History / English / M.Sc Biotechnology Programme,
Project Viva voce assessment will be for a total of 200 marks, out of which

I Review	-	Selection of the field of study	:	10 Marks
		Topic & literature collection	:	
II Review	-	Research Design	:	20 Marks
		& Data Collection:		
III Review	-	Analysis & Conclusion	:	20 Marks
		Preparation of rough draft		
		Total	:	50 Marks

End semester examination :

Evaluation of the project : 50
Marks

Viva Voce : 100
Marks

Total : 150 Marks

Part IV

**Introduction to Entrepreneurship/Women Studies/ Value
education /Environmental Studies / Design
Thinking**

Quiz : 50 marks

Assignment : 25marks
Project / Case study : 25
marks

Total : 100
Marks

Professional English

The course offered in alignment with TANSCHÉ norms with 2
credits. Quiz (5 x 20 Marks) : 100 Marks

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM23C01					
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S
COURSE – EC23C02					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S
COURSE – EC23CP1					
CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	M	S	S	S
CLO3	M	S	S	S	M
CLO4	S	S	S	S	S

CM23C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		Theory	73	2	-	3

Preamble

To enable the students to apply the conceptual principles and to develop an expertise in handling accounts of business entities and the consolidation of accounts through appropriate accounting techniques and policies.

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts and conventions in accounting.	K1
CLO2	Interpret accounting statement using basic concepts.	K2
CLO3	Apply the procedures of recording transactions and preparation of Reports.	K3
CLO4	Articulate the accounting concepts to interpret the performance of a Firm.	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Basic Accounting Concepts (AS-1) - Rectification of errors - Final Accounts - Bank Reconciliation Statement.

Unit II (14 Hrs)

Average due date - Bills of exchange (trade bills only) - Joint Venture (AS-27).

Unit III (15 Hrs)

Departmental Accounts - Basis for allocation of expenses. Branch Accounts (Dependent Branches - Debtors and Stock & Debtors System - Independent Branches only).

Unit IV (15 Hrs)

Hire purchase Accounts: Default and Repossession - Hire purchase Trading Account - Installment purchase system.

Unit V (15 Hrs)

Depreciation (excluding change in method of depreciation) - Investment Account (AS-13).

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2021

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 th ed.
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2016

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Designers

1. Dr. S. Sujatha, Department of Commerce
2. Dr. G. Indrani, Department of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
EC23C02	FUNDAMENTALS OF e-COMMERCE	THEORY	73	2	-	3

Preamble

- To establish knowledge about and acquaint the basic concepts of e-commerce.
- To instill idea of convergence of business relationship through recent technologies.
- To identify, define and differentiate the various modes of electronic commerce.
- To demonstrate an awareness of the main components and concepts of Industry 4.0, and the vital role it plays in e-business practice.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the fundamental concepts of e-commerce and the functioning of various types of e-business models	K1
CLO2	Explain the role of e-commerce in abridging payment process	K2
CLO3	Develop a technological framework required for an e-business & M-Commerce	K3
CLO4	Analyze e--business strategies, business transformation processes and applications relevant to Industry 4.0	K4

Mapping with Programme Learning Outcomes

CLOS	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

S- Strong

Syllabus

UNIT I (15 hours)

Introduction to e-Commerce – Definition – Perspectives – History of e-Commerce –e-Commerce drivers – **Nature & Scope of e-Commerce** – **Characteristics** - Categories of e-Commerce - Electronic data interchange - Electronic funds transfer – 6 P's in e-Commerce – types of e-commerce models- Comparison between traditional and electronic commerce – **advantages and disadvantages of e-commerce**- Security Issues in e-Commerce – futures in e-Commerce.

UNIT II (16 hours)

Introduction to e-business –business models in e-Commerce: B2C – B2B – relationship between B2B e-Commerce with other perspectives –B2B e-Commerce and EDI - difference between B2B & B2C e-Commerce3 – C2C – C2B – B2G.**Introduction to e-Services:** Categories of e-Services –

Web enabled services – Match making services – Information selling on the web – e-Entertainment – Auctions & other specialized services.

E-Commerce Technology: Introduction –Electronic Commerce Framework – Electronic Commerce and Media convergence. The Network Infrastructure for Electronic Commerce – The Network Infrastructure for Electronic Commerce: Components of the I-Way - Network Access Equipment-Global Information Distribution Networks. NSFNET- National Research & Educational Network. **Corporate Digital Library**

UNIT III (14 hours)

Dimension of Internal Electronic Commerce Systems - Types of Digital Documents. **Corporate data Warehouse** - Types of data warehouse. Electronic payment system – Introduction – Problems with traditional payment system – **features of e-payment system** – **Types of e-payment system:** e-token – e-cash – e-money - e-cheque – Credit cards – Debit cards – Smart cards. Credit Cards based e-Payment system - Advantages of EPS –Designing e-Payment system.

UNIT IV (14 hours)

Internet Payment System: Characteristics of Payment system – 4C Payment methods – **SET Protocol for credit card payment** - Micropayment system – **Overview of smart card and Mondex** – e-commerce security & secure messaging - Information Security- Security Threats - V-commerce – Introduction and features - M-Commerce –Products and Services in M-Commerce - Mobile Commerce Risk, Security and Payment Methods

UNIT V (14 hours)

Current Trends in electronic world – e-Waste – e-Surveillance – e-Governance - e-Care. E-Commerce Laws And Regulations In India and guidelines for consumer protection. Examples of the types of e-Commerce: Intel - Amazon – e-bay – Priceline.

Introduction to Industry 4.0 - Need – Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles - **Technologies of Industry 4.0**- Skills required for Industry 4.0- Advancements in Industry 4.0 – Impact of Industry 4.0 on Society, Business, Government and People - Introduction to 5.0

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition

1	Dr. U.S. Pandey Er. SaurabhShukla	e-Commerce and Mobile Commerce Technologies	S. Chand	2015 Revised Edition
2	P. Kaliraj, T. Devi	Higher Education for Industry 4.0 and Transformation to Education 5.0	Bharathiar University	2020

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Ravi Kalakota and Andrew B. Whinston	Frontiers of Electronic commerce	Pearson Publication Ltd	2013, Revised Edition
2	V. Rajaraman	Essentials of E-Commerce Technology	PHI Learning Private Limited	2015 Revised Edition

Course Designers

1. Dr.M.Sumathi
2. Mrs.K.Ilavarasi

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
EC23CP1	COMPUTER APPLICATION PRACTICAL I- OFFICE PACKAGE	PRACTICAL	-	-	60	2

Preamble

- To give hands on training in basic computer applications
- To inculcate programming ability to compute data
- To aim at making experts in the most widely used application packages

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the various practical applications using MS office.	K1

CLO2	Demonstrate presentations using MS office package tools	K2
CLO3	Develop documents using the word package tools.	K3
CLO4	Construct worksheets using advanced functions in MS office	K3

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	M	S	S	S
CLO3	M	S	S	S	M
CLO4	S	S	S	S	S

S- Strong; M-Medium

Syllabus

WORD

1. Type a paragraph and Perform:
 - a. Font using font size, font style, line spacing etc.
 - b. Insert page numbers at the bottom right alignment
 - c. Insert header consisting of date and time, insert footer consisting of page
 - d. Numbers.
 - e. Change the paragraph into two or three columns
 - f. Check the spelling and grammar
 - g. Use bullets and numbering
 - h. Use drop cap
 - i. Find and replace a word
2. Prepare a class timetable using table option and merging cells. Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format
3. Create Business Cards using Shapes, text, and colors
4. Prepare a leaflets using text adjustment between the table, page size, and text boxes.
5. Prepare an application for a job with the bio-data using auto text.
6. Prepare a college day invitation using borders and shading option, word art and pictures.

7. Using mail merge, draft a shareholder's meeting letter for 5 members.

EXCEL

8. Enter the data with following fields:

- b) Serial no
- c) Name
- d) Address
- e) City
- f) Date of Joining
- g) Salary
- h) Course
- i) Duration
- j) No of students
- k) Total fees

Perform the following:

- a. Change font as bold
- b. Arrange the alignment as center
- c. Rename the sheet
- d. Insert a new sheet
- e. Move a sheet
- f. Delete a sheet
- g. Hide/Unhide Column
- h. Change Column Width

8602008

150

9. Draw a multiple bar diagram from the following data

Year	Sales ('000Rs.)	Gross Profit ('000Rs.)	Net Profit ('000Rs.)
2005	120	40	20
2006	135	45	30
2007	140	55	35
2008	150	60	50

10. Draw different graphs Column Chart, Line Chart, Pie Chart, Area Chart, Scatter Chart, for a sample data.

11. Calculate Simple and Compound Interest. Prepare a statement of Bank customers account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions
12. Enter the semester marks and calculate total auto-sum and average using function wizard.
13. Sort: Sort by Color, Reverse List, Randomize List.
14. Filter: Number and Text Filters, Date Filters, Advanced Filter, Data Form, Remove Duplicates, Outlining Data.

POWERPOINT

15. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc
16. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
17. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. The presentation should work in custom mode.
18. Design presentation slides for the broucher and certificates for inter collegiate competition.
19. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art
20. Prepare a presentation for company's annual general meeting with hyperlink and creating links between word documents.

Pedagogy

Demonstration through System, Demonstration through PPT

Course Designers

1. Dr.M.Sumathi
2. Mrs.K.Ilavarasi



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(II SEMESTER)



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PROGRAMME LEARNING OUTCOMES (PLOs)

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BACHELOR OF COMMERCE WITH e-COMMERCE 2023-2026 BATCH**

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	II	ENG2302A	English Paper-II	English	4	58	2	3	25	75	100	3
	III	EC23C03	Web Page Designing	CC	5	73	2	3	25	75	100	4
		CM23C04	Financial Accounting	CC	5	73	2	3	25	75	100	4
	III	TH23A08	Allied -Statistics for Commerce	GE	6	86	2	3	25	75	100	4
	III	EC23CP2	Computer Application Practical II-Web Designing	CC	4	60	-	3	15*	35*	50	2
	IV	NME23B2/ NME23A2/	*Online Course(Self study) Basic Tamil II**/ Advanced Tamil II**	AEC	2	-	-	-	100	-	100	Gr
	V	23PECM1	Professional English for Commerce and Management	AEC	2	25	5	-	100	-	100	2
	VI	NM23GAW	General Awareness – self study	-	Self- Study	-	-	Online test	100	--	100	Gr.
	VI		Personality Development Programme		-	-	-	-	-	-	-	-

CC–Core Courses

CIA– Continuous Internal Assessment

GE–Generic Elective

ESE-End Semester Examination

AECC–Ability Enhancing Compulsory Course

**Outside regular class hours

*ESE conducted for 100 converted to 35

* CA conducted for 25 converted to 15

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Total :45 Marks

ALC

Section A (Paragraph answer) (4 out of 6)	4 x 4	:	16 Marks
Section B (Essay type) 1 out of 2		:	9 Marks
Total		:	25 Marks

End Semester Examination – Question Paper Pattern and Distribution of Marks Language and English – UG

Section A	10 x 1 (10 out of 12)	:	10 Marks
Section B	5 x 5 (5 out of 7)	:	25 Marks (250 words)
Section A	4 x 10 (4 out of 6)	:	40 Marks (600 - 700 words)
Total		:	75 Marks

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ESE Question Paper Pattern:(for Accounts Paper) 5 x 15 = 75 Marks

Question from each unit comprising of

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One question with a weightage of 5 Marks : 5 x 5=25

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) : 8 x 5 =40

End Semester for UG / PG - Advance Learner Courses

Section A 5 questions out of 8 - open choice 5x5 :25 marks

Section B 5 questions out of 8-open choice 5x10 :50 marks

Total :75 marks

PG-IDC and Special Course:

Section A 5 questions (Internal choice) :25 marks

Section B 5 questions (Internal choice) :75 marks

Total :100 marks

Continuous Internal Assessment

Pattern Theory

I Year UG / PG (23 Batch)

CIA Test : 5 marks (conducted for 45 marks after 50 days)

Model Exam : 7 marks (Conducted for 75 marks after 85 days

(Each Unit 15 Marks))

Seminar/Assignment/Quiz : 5 marks

Class Participation : 5 marks

Attendance : 3 marks

Total : 25 Marks

Practical

Lab Performance : 7 marks

Regularity : 5 marks

Model Exam : 10 marks

Attendance : 3 marks

Total : 25 marks

ESE Practical Pattern

The End Semester Examination will be conducted for a maximum of 75 marks respectively with a maximum 15 marks for the record and other submissions if any.

Project:

Evaluation of Individual / Group Project & Viva Voce for UG & PG

I Review - Selection of the field of study, : 5 Marks
Topic & literature collection

II Review - Research Design : 10 Marks
& Data Collection

III Review - Analysis & Conclusion : 10 Marks
Preparation of rough draft

Total : 25 Marks

End semester examination:

Evaluation of the project : 25 Marks

Viva Voce : 50 Marks

Total : 75 Marks

**Evaluation Pattern for the Project (M.A., History /
English /M.Sc Biotechnology)**

In the IV Semester of M.A. History / English /M.Sc Biotechnology Programme,
Project Viva voce assessment will be for a total of 200 marks, out of which

I Review	-	Selection of the field of study	:	10 Marks
		Topic & literature collection	:	
II Review	-	Research Design	:	20 Marks
		& Data Collection:		
III Review	-	Analysis & Conclusion	:	20 Marks
		Preparation of rough draft		
Total			:	50 Marks

End semester examination :

Evaluation of the project	:	50 Marks
Viva Voce	:	100 Marks
Total		: 150 Marks

Part IV

**Introduction to Entrepreneurship/Women Studies/ Value
education /Environmental Studies / Design
Thinking**

Quiz	:	50 marks
Assignment	:	25marks
Project / Case study	:	25 marks

Total : 100 Marks

Professional English

The course offered in alignment with TANSCH norms with 2 credits.

Quiz	(5 x 20 Marks)	:	100 Marks
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MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – EC23C03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S
COURSE – CM23C04					
CLO1	S	S	M	M	S
CLO2	S	S	M	M	S
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – EC23CP2					
CLO1	S	M	M	M	S
CLO2	S	S	S	S	M
CLO3	S	S	S	M	M
CLO4	S	S	S	S	S

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
EC23C03	WEB PAGE DESIGNING	THEORY	73	2	-	4

Preamble

- To introduce the concepts, terms and technologies used in web page designing.
- To provide the necessary knowledge on using the various technologies and tools for developing web sites.
- To facilitate the students to know the importance of SEO and to build e-commerce applications based on security guidelines.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Relate basic concepts of web page designing with real-time web pages using HTML.	K1
CLO2	Understand the tools and technologies used to develop a web page	K2
CLO3	Develop web pages that present information, graphics and hypertext links to other web pages in a cohesive manner	K3
CLO4	Examine web design issues and the effectiveness of a web design in respect to its context.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

S- Strong

Syllabus

Unit I (15 Hrs)

Introduction to HTML – Information files creation – Web Client / Browser – ***Hyper Text Markup Language (HTML)*** – Commonly used HTML commands – ***Lists – Adding graphics to HTML documents – Tables – Linking Documents*** – Frames – Projects in HTML.

Unit II (14 Hrs)

Cascading CSS – Introduction to CSS – Where to add CSS Rules – ***CSS Properties – Controlling Fonts – Text Formatting*** – Text Pseudo-Classes – Selectors – Lengths – ***Introduction to Box Model – Links*** – Backgrounds – Lists – Tables – Outlines - ***focus and active Pseudo-Classes Generated Content*** – Miscellaneous Properties – Additional Rules – Positioning with CSS.

Unit III (15 Hrs)

Search Engine Optimization (SEO):- Introduction-Importance of SEO-History of Search Engines- How search Engines Operate- Crawling Techniques- ***Basic types of Search Tools- How People use search engines and portals***- page rank- anatomy of hyperlink- keywords and Queries- How to conduct keyword research- Why site structure is important- On page optimization vs. off page optimization- ***critical components of optimizing a site- information architecture – How to build a Traffic Worthy Site.***

Unit IV (14 Hrs)

Website Design: - Introduction- Role of Website in B2C E-commerce- Website strategies and Goals- Website Specification-Design principles-push and pull approaches- ***E-mail- E-mail Etiquette- E-mail Security-Online Marketing and promotion. Tools for Website Design: - Introduction- HTML- Front page- ASP- MS-Access.***

Unit V (15 Hrs)

Security Guidelines for Developing E-Commerce Applications: - Introduction- ***Information Security- Security Threats- Security Checklist for web Server***- Session Hijacking- Database Encryption Concepts. E-Commerce Testing Process:- Introduction- ***Setting Up an E-commerce System- Need for Testing- Types of Testing- Testing Web Tier***-Testing Middle Tier- Testing Data Tier- Other Tests.

Text Book

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
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1.	Ivan Bayross	Web Enabled Commercial Application Development Using HTML, Java script, DHTML and PHP(Unit-I, II)	BPB Publications	2015 Revised Edition
2.	Jon Duckett	Beginning Web Programming with HTML, XHTML, and CSS (Unit-II)	Wiley India Pvt. Ltd	2015 Revised Edition
3.	Dr. Pandey U S, Er. Saurabh Shukla	E-Commerce and Mobile commerce Technologies (Unit-III, IV, V)	S. Chand	2015 Revised Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Thomas A. Powell	The Complete Reference HTML & CSS	Tata McGraw-Hill	2015 Revised Edition
2.	Michele Petrovsky	Dynamic HTML in Action	Tata McGraw-Hill	2015 Revised Edition

Related Online Content

1. e-commerce and M-commerce technologies , P. Candace Deans , Zlibrary / IRM Press, 2005 , 1lib.in/book/460226/0d5266?dsourc=recommend
2. Social media marketing workbook 2019 , Schaffner, Adam , Zlibrary / Social Media Guru , 2019 , 1lib.in/book/5979259/aaa42e

Course Designers:

1. Dr.M.Sumathi
2. Mrs.T.Subamathi

CM23C04	FINANCIAL ACCOUNTING	Category	L	T	P	Credit
		Theory	73	2	-	3

Preamble

- To enable the students to apply the conceptual principles in financial Accounting
- To develop an expertise in handling the accounts and thereby to increase their level of understanding about the financial statements relating to partnership firms, insurance claims& insolvency.
- To enhance knowledge in partnership, insurance and insolvency accounting

Prerequisite

Basic Knowledge in accountancy

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of Partnership Firms, Fire Insurance Claims and Insolvency Accounts	K1
CLO2	Describe the accounting treatment of Partnership Firms, Fire Insurance Claims and Insolvency Accounts	K2
CLO3	Apply the procedures related to partnership firms, calculation of insurance claims and Insolvency Accounts	K3
CLO4	Analyze and prepare financial accounts for partnership firms in different situations, Insurance claims and Insolvency Accounts	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	M	S
CLO2	S	S	M	M	S
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I (15Hrs)

Partnership Accounts: Division of Profits – Fixed & Fluctuating Capital – Past Adjustments – Guarantee of Profits – Admission of a partner - **Limited Liability Partnership:** Introduction- Definition – LLP Act 2008 - Features – Advantages and Disadvantages (Theory Only)

Unit II (14Hrs)

Retirement of a Partner: Retirement Cum Admission -Death of a partner- Joint Life Policy –Accounting Treatment

Unit III (15Hrs)

Dissolution of a Firm: Insolvency– Rule in Garner Vs Murray – Piece –Meal Distribution.(Maximum Loss Method only).Sale of Partnership to a Limited Company.

Unit IV (15Hrs)

Fire Insurance Claims: Computation of Claim for Loss of Stock and loss of profit (excluding normal & abnormal loss)

Unit V (14Hrs)

Insolvency Accounts: Relevant Act- Statement of Affairs – Deficiency Accounts - The Insolvency & Bankruptcy code 2016

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2023

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 th ed.
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2019

Skill Component

- Working on practical aspects of admission and retirement with partners' capital
- Preparation of partnership deed with important terms and conditions
- Preparation of deficiency statement for a real time partnership firm
- Calculation of Insurance claims for real time losses
- Case study analysis on Insolvency and Bankruptcy code

Course Designers:

1. Dr. S. Sujatha, Department of Commerce
2. Dr. L. Nithya, Department of Commerce

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
EC23CP2	COMPUTER APPLICATION PRACTICAL II - WEB DESIGNING	PRACTICAL	-	-	57	2

Preamble

- To learn the language of the web: HTML and CSS.
- To design webpages with well-structured HTML and correct CSS layout/styling patterns.
- To develop personalize web pages using text formatting, graphics, audio, and video elements.
- To develop skills in analyzing the usability of a web site.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the HTML and CSS elements and its attributes	K1
CLO2	Understand HTML and CSS code and demonstrate it with a HTML editor	K2
CLO3	Develop Websites for an organization based on their requirements	K3
CLO4	Analyse web page coding to identify errors	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	M	M	S
CLO2	S	S	S	S	M
CLO3	S	S	S	M	M
CLO4	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

WEBPAGE DESIGNING PROGRAMS

1. Create a webpage using list tags for manufacturing company to publish its information on the Web to draw user attention to its list of products.
2. Create a web page giving the following train details
 - Train name
 - Starting Place
 - Destination
 - Arrival and Departure Time
 - Fare

Place a border for the table and use cell padding to present the cell data with clarity. Align the table in the center of the screen. Use a Caption saying 'Time Table and Fare list'.

3. Create a document with two links to an external document. The first should lead to the beginning of the external document. The second link should lead to a particular section in the external document.
4. Create a specimen of a corporate web page. Divide the browser screen into two frames. The frames on the left will be a menu consisting of hyperlinks. Clicking on any one of these links will lead to a new page, which must open in the target frame, which is on the right-hand side.
5. Create a web page, which accepts user information and user comments on the web site. Design the web page using form elements and checks if all the text fields have being entered with data else display an alert.
6. Create a web page for Silicon Chip Technologies using Cascading Style sheets with various attributes.
7. Create a web page with audio and video embedding using simple HTML5 program.

8. Develop a HTML document which displays you name as heading and displays any four of your friends. Each of your friend's names must appear as hot text. When you click your friend's name, it must open another HTML document, which tells about your friend.
9. Develop a HTML document to display a Registration Form for an inter-collegiate function.
10. Develop a Complete Web Page using Frames and Framesets which gives the Information
11. create an E-mail Newsletter using HTML and Cascading Style sheets
12. Create how to set the margins of a paragraph element using cascading style sheets.
13. Create to add a Google Translate Button on your webpage.
14. Design a webpage for pop-up advertisement using html and cascading style sheet.
15. Design a website with a minimum of five pages for an educational institution.

Course Designers

1. Dr.M.Sumathi
2. Mrs.T.Subamathi



PSGR
Krishnammal College for Women



DEPARTMENT OF BCOM (e-COMMERCE)

CHOICE BASED CREDIT SYSTEM

&

OUTCOME BASED EDUCATION SYLLABUS

BACHELOR OF COMMERCE WITH e-COMMERCE

2023– 2026 BATCH

(III SEMESTER)



Autonomous and Affiliated to Bharathiar University
Reaccredited with A++ grade by NAAC, An ISO 9001: 2015 Certified Institution
Peelamedu, Coimbatore-641004

PROGRAMME LEARNING OUTCOMES (PLOs)

After completion of the programme, the student will be able to:

- PLO1** Acquire quality professional education and ethical practices adopted in the field of e-commerce to turn into an outstanding researcher/ teacher/ career woman and a responsible citizen
- PLO2** Impart knowledge through practical exploration of various tools, techniques and methods in e- commerce discipline to become a potential entrepreneur.
- PLO3** Analyze real e-business strategies and apply their specialist knowledge in complex decision making environment
- PLO4** Solve societal and practical issues in relation to e- business over internet to integrate ethical online business process and practices.
- PLO5** Facilitate organizations to integrate online business processes to launch their own e-commerce venture.

PROGRAMME SPECIFIC OUTCOME (PSOs)

At the time of graduation, the students will be able to:

- PSO1** Recognize the impact of information and communication technologies, especially of Internet in business operations.
- PSO2** Gain a comprehensive understanding of the e-commerce landscape, business models and the technologies related to various businesses.



**CHOICE BASED CREDIT SYSTEM (CBCS) & OUTCOMES BASED CURRICULAR
FRAMEWORK (LOCF)
BACHELOR OF COMMERCE WITH e-COMMERCE
2023-2026 BATCH ONWARDS**

Sem	Part	Course Code	Title of the Course	Course Type	Instruction hours/week	Contact hours	Tutorial	Duration of Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
III	I	TAM2303A/ HIN2303A/ FRE2303A	Language III – Tamil Paper III/ Hindi Paper III/ French Paper III	L	4	58	2	3	25	75	100	3
	II	ENG2303A	English Paper III	E	4	58	2	3	25	75	100	3
	III	BP23C05	Core-V Digital Marketing	CC	5	73	2	3	25	75	100	4
	III	EC23C06	Core-VI Relational Database Management System	CC	4	58	2	3	25	75	100	3
	III	EC23A01/ EC23A01/ BP23A01	Allied - I Company Law / Banking Law and Practice/ Business Management and Ethics	GE	5	73	2	3	25	75	100	4
	III	EC23CP3	Computer Application Practical III – Database Programming	CC	3	45	-	3	15	35	50*	2
	III	EC21SBCE/ CS23SBGP	Skill Based Course Coursera – Recent trends in social media marketing / GEN-AI	SEC	3	45/44	-/1	-	100	--	100	3
	IV	NM23DTG	Design Thinking	AEC	2	30	-	-	100	-	100	2
	IV	NM22UHR	Universal Human Values and Human Rights #	AECC	-	-	-	-	100	-	100	Gr.
I - V	VI	16BONL1 16BONL2	Online Course 1 Online Course 2	ACC	-	-	-	-	-	-	-	-

L – Language E – English CC – Core Courses CA – Continuous Assessment
GE – Generic Elective ESE – End Semester Examination
AEC – Ability Enhancement Course SEC – Skill Enhancement Course
ACC – Additional Credit Course AECC – Ability Enhancement Compulsory Course, # – Self Study
*CA conducted for 25 and converted into 15, ESE conducted for 75 and converted into 35

Examination System

One test for continuous assessment will be conducted on pre-determined dates i.e., commencing on the 50th day from the date of reopening. The Model exam will be conducted after completing 85th working days. Marks for ESE and Ca with reference to the maximum for the courses will be as follows

CA Question Paper Pattern and distribution of marks UG

Question Paper Pattern and distribution of marks UG Language and English Language and English

Section A	6 x2(No choice)	:	12Marks
Section B	4x6(4outof 6)	:	24Marks(250words)
Section C	2x12(2outof3)	:	24Marks(500words)
Total		:	60 Marks

UG &PG- Core and Allied- (First3 Units)

Question from each unit comprising of

One question with a weightage of 2Marks	:2 x 3 = 6
One question with a weightage of 6Marks (Internal Choice at the same CLO level):	6x3=18
One question with a weightage of 12Marks(Internal Choice at the same CLO level):	12x3=36
Total:60Marks	

End Semester Examination–Question Paper Pattern and Distribution of Marks Language and English- UG

SectionA	11 x 2(11outof13):	22Marks
Section B	5 x 6 (5outof7)	: 30Marks(250words)
SectionC	4 x12(4outof6)	: 48Marks(600-700words)
Total:		100Marks

UG & PG-Core and Allied courses:

ESE Question Paper Pattern: 5x20=100Marks

Question from each unit comprising of

One question with a weightage of 2Marks	:2 x 5 = 10
One question with a weightage of 6Marks (Internal Choice at the same CLO level) :	6 x 5 = 30
One question with a weightage of 12Marks(Internal Choice at the same CLO level):	12x5=60
Total:100Marks	

ESE Question Paper Pattern:(for Accounts Paper) 5x20=100Marks

Question from each unit comprising of

One question with a weightage of 2Marks :2 x 5 = 10

One question with a weightage of 6Marks (Internal Choice at the same CLO level) :6 x 5 = 30

One question with a weightage of 12Marks(Internal Choice at the same CLO level):12x5=60

Total:100Marks

CA pattern for 21-22 and 22-23 BatchTheory

II&III Year UG/PG

CIA Test :10marks(Conducted for 60 marks after 50 days)

Model Exam :20 marks (Conducted for after 85 days 100 marks (Each Unit 20 Marks))

Seminar/Assignment/Quiz : 10 marks

ClassParticipation :7 marks

Attendance :3 marks

Total :50 Marks

Evaluation pattern for Gen-AI

Quiz : 50 Marks (5 quizzes with each 10 marks)

Case study : 25 Marks

Online Exam : 25 Marks (Departments to plan and conduct the exam)

Total :100 Marks

Part IV- Universal Human Values and Human Rights /Design Thinking

Quiz : 50marks

Assignment : 25marks

Project/Case study : 25marks

Total :100 Marks

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – BP23C05					
CLO1	S	M	S	S	M
CLO2	S	S	S	L	S
CLO3	S	M	S	L	M
CLO4	S	S	S	M	S
COURSE – EC23C05					
CLO1	M	S	S	S	M
CLO2	S	M	S	S	M
CLO3	S	S	S	L	M
CLO4	M	S	M	M	M
COURSE – EC23A01					
CLO1	S	L	S	S	M
CLO2	M	S	M	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S
COURSE – EC23A02					
CLO1	S	S	L	L	L
CLO2	S	S	L	M	M
CLO3	S	M	M	L	L
CLO4	S	S	L	M	S
COURSE – BP23A01					
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	M	S	S
CLO4	S	S	M	M	M
COURSE – EC23CP3					
CLO1	S	S	S	S	L
CLO2	S	S	S	S	L
CLO3	S	S	S	S	L
CLO4	S	S	S	S	L

S- Strong; M-Medium; L - Low

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP23C05	DIGITAL MARKETING	CORE	73	2	-	4

Preamble

- To provide students with an comprehensive understanding of methodologies underlying digital marketing
- To provide insight into digital marketing channels
- To familiarize with ethical considerations and technological advancements in digital marketing

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Identify the key concepts of digital marketing and its terminology	K1
CLO2	Interpret the principles of digital marketing strategies	K2
CLO3	Apply diverse digital marketing techniques in real-world scenarios	K3
CLO4	Examine with practical skills and knowledge to plan, execute, and optimize effective digital marketing campaigns	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	S	M
CLO2	S	S	S	L	S
CLO3	S	M	S	L	M
CLO4	S	S	S	M	S

S- Strong; M-Medium; L - Low

DIGITAL MARKETING- BP23C05(73HRS)

Syllabus

UNIT I (14 Hrs)

Digital Marketing - Origin & Development - Role – Strategy- P-O-E-M Framework - Factors Impacting Digital Market Place- Value Chain Digitalization- Digital Marketing Business

Models -***Digital Marketing Plan*** - Ethical and Legal Framework of Digital Marketing- Skills required in Digital Marketing - ***Careers in Digital Marketing***

UNIT II (15 Hrs)

Digital Ecosystem-The Rise of Digital marketing-Digital paradigm and marketing-Online consumer behaviour – Branding – Digital Brand Ecosystem – Brand Experience-**Search Engine Optimization**- SEO Phases - ***Website Design and Hosting*** - Blogs -Search Engine Advertising - Display Advertising - Types of Display Ads - Targeting in Digital Marketing- ***Consumer persona***- Programmatic Digital Advertising

UNIT III (15 Hrs)

E-Mail Marketing - Creating an E-Mail Campaign in Mail Chimp - Building Effective E-Mail Lists - ***Campaign Design and Mail Delivery*** – **Mobile Marketing** – Mobile Advertising - Mobile Advertising Models- ***Advantages of Mobile Advertising*** - Mobile Marketing Toolkit - Mobile Apps - Screen Analytics

UNIT IV (15 Hrs)

Social Media Marketing - Strategy- Listening-***Social Messaging Apps***- Social Entertainment- Gamification -***AI for Social Media Marketing***- Influencer Marketing- Video Marketing - Online Reputation Management- **Digital Marketing Services** - Online Retail Services - Online Travel Services- Online Career Services -***Online Publishing***

UNIT V (14 Hrs)

Technological Advancements in Digital Marketing -Voice Search- Beacon Technology- Micro Moment Marketing-Cross Device Marketing-***Artificial Intelligence***- Chatbots - Big Data-Virtual Reality- ***Augmented Reality***- Block Chain Technology

***Highlighted Content offered in Blended Mode**

Text Book

S.No	Authors	Title	Publishers	Year & Edition
1.	Seema Gupta	Digital Marketing	Mc Graw Hill Education	3 rd Edition 2023

Books for Reference

S.No	Authors	Title	Publishers	Year & Edition
1.	Puneet Singh Bhatia	Fundamentals of Digital Marketing	Pearson Education	2 nd Edition 2019
2	Vandana Ahuja	Digital Marketing	Oxford University	2 nd Edition 2018

Skill Component

- Develop multimedia content, such as blog posts, videos, and data visualizations to target specific audiences
- Analyze real-time case studies related to digital marketing
- Design and Execute an email marketing campaign
- Perform a Comprehensive Audit of a Brand's Social Media Presence
- Conduct market research to identify target segments, analyze competitors, and uncover market trends relevant to a chosen industry or product.

Pedagogy

Powerpoint presentations, Group Discussion, Seminar, Quiz, Assignment, Brainstorming, Case Study

Contents and Presentation Schedule

UNIT – I (14 Hours)					
Sl. No	Lecture	Topic	Contents	Activity	CLOs
1	1 – 2	Digital Marketing - Origin & Development – Role	In Class Discussion using PPT	Group Discussion	CLO1 CLO2 CLO4
2	3- 5	Strategy- P-O-E-M Framework-Factors Impacting Digital Market Place	In Class Discussion using PPT	Assignment	CLO1 CLO2 CLO4
3	6 – 7	Value Chain Digitalization-Digital Marketing Business Models	In Class Discussion using PPT	Seminar	CLO1 CLO2 CLO4
4	8- 9	Digital Marketing Plan (Online Learning)	https://www.webfx.com/blog/marketing/6-steps-on-	Quiz	CLO1 CLO2

			how-to-create-a-digital-marketing-plan/ https://online.hbs.edu/blog/post/digital-marketing-plan		CLO3 CLO4
5	10 -12	Ethical and Legal Framework of Digital Marketing- Skills required in Digital Marketing	In Class Discussion using PPT	Seminar	CLO1 CLO3 CLO4
6	13-14	Careers in Digital Marketing (Online Learning)	https://www.upgrad.com/blog/career-in-digital-marketing/ https://iide.co/blog/career-in-digital-marketing-in-india/ https://youtu.be/fo9bz8sg0QA	Quiz	CLO1 CLO3 CLO4
UNIT – II (15 Hours)					
7	15 - 17	Digital Ecosystem -The Rise of Digital marketing-Digital paradigm and marketing-Online consumer behaviour	In Class Discussion using PPT	Group Discussion	CLO1 CLO2 CLO4
8	18 - 19	Branding-Digital Brand Ecosystem-Brand Experience	In Class Discussion using PPT	Case Study	CLO1 CLO3 CLO4
9	20	Search Engine Optimization - SEO Phases	In Class Discussion using PPT	Assignment	CLO2 CLO3 CLO4
10	21-22	Website Design and Hosting (Online Learning)	https://www.invisionapp.com/defined/web-design-and-development https://www.business.qld.g	Quiz	CLO2 CLO3 CLO4

			ov.au/running-business/marketing-sales/marketing/websites-social-media/building-managing-website		
11	23-24	Blogs -Search Engine Advertising	In Class Discussion using PPT	Seminar	CLO1 CLO3 CLO4
12	25-26	Display Advertising - Types of Display Ads - Targeting in Digital Marketing	In Class Discussion using PPT	Brainstorming	CLO1 CLO2 CLO3 CLO4
13	27-28	Consumer persona (Online Learning)	https://www.delve.ai/blog/customer-personas https://opentextbc.ca/foundationsdigitalmarketing/chapter/customer-personas/ https://youtu.be/9aPAPANeMKg	Quiz	CLO1 CLO2 CLO4
14	29	Programmatic Digital Advertising	In Class Discussion using PPT	Assignment	CLO2 CLO3 CLO4
UNIT – III (15 Hours)					
15	30-32	E-Mail Marketing - Creating an E-Mail Campaign in Mail Chimp - Building Effective E-Mail Lists	In Class Discussion using PPT	Group Discussion	CLO1 CLO2 CLO3 CLO4
16	33-34	Campaign Design and Mail Delivery (Online Learning)	https://sendpulse.com/support/glossary/email-campaign https://optinmonster.com/how-to-run-a-successful-email-marketing-campaign/ https://www.youtube.com/watch?v=ucd4wz3xJNo	Quiz	CLO2 CLO3 CLO4

17	35- 37	Mobile Marketing – Mobile Advertising - Mobile Advertising Models	In Class Discussion using PPT	Assignment	CLO1 CLO3 CLO4
18	38- 39	Advantages of Mobile Advertising (Online Learning)	https://onadience.com/mobile-advertising-key-points-and-benefits https://www.airtory.com/blog/what-is-mobile-advertising-examples-types-benefits	Quiz	CLO1 CLO3 CLO4
19	40-42	Mobile Marketing Toolkit - Mobile Apps	In Class Discussion using PPT	Brain Storming	CLO2 CLO3 CLO4
20	43-44	Screen Analytics	In Class Discussion using PPT	Seminar	CLO2 CLO3 CLO4
UNIT – IV (15 Hours)					
21	45-46	Social Media Marketing - Strategy- Listening	In Class Discussion using PPT	Assignment	CLO1 CLO3 CLO4
22	47-48	Social Messaging Apps (Online Learning)	https://www.k6agency.com/social-messaging-app/ https://sproutsocial.com/insights/social-messaging-apps/	Quiz	CLO2 CLO3 CLO4
23	49-50	Social Entertainment- Gamification	In Class Discussion using PPT	Brainstorming	CLO2 CLO3 CLO4
24	51-52	AI for Social Media Marketing	https://www.analyticsvidhya.com/blog/2023/04/ai-in-	Seminar	CLO2

		(Online Learning)	social-media/ https://usmsystems.com/the-future-of-artificial-intelligence-in-social-media-marketing/		CLO3 CLO4
25	53-55	Influencer Marketing- Video Marketing - Online Reputation Management	In Class Discussion using PPT	Group Discussion	CLO1 CLO2 CLO4
26	56-58	Digital Marketing Services - Online Retail Services - Online Travel Services- Online Career Services	In Class Discussion using PPT	Case Study	CLO1 CLO2 CLO3 CLO4
27	59	Online Publishing (Online Learning)	https://www.copypress.com/kb/content-marketing/everything-you-need-to-know-about-digital-publishing/ https://www.stateofdigitalpublishing.com/digital-publishing/what-is-digital-publishing/ https://indiamedia.club/insights/what-is-online-publishing-complete-guide/ https://youtu.be/R70OP-bQuAU	Quiz	CLO1 CLO2 CLO3
UNIT – V (14 Hours)					
28	60-61	Technological Advancements in Digital Marketing -Voice Search- Beacon Technology	In Class Discussion using PPT	Assignment	CLO1 CLO3 CLO4
29	62 -	Micro Moment Marketing-	In Class Discussion using	Group	CLO2

	64	Cross Device Marketing	PPT	Discussion	CLO3 CLO4
30	65-66	Artificial Intelligence (Online Learning)	https://blog.hubspot.com/marketing/ai-marketing#:~:text=Predicting%20Customer%20Behavior,%2C%20email%20opens%2C%20and%20more. https://www.nihtdigitalmarketing.com/blog/artificial-intelligence-in-digital-marketing https://iimskills.com/artificial-intelligence-in-digital-marketing/ https://youtu.be/Z0_PG01_-jE	Case Study	CLO1 CLO2 CLO3
31	67-69	Chatbots - Big Data - Virtual Reality	In Class Discussion using PPT	Seminar	CLO1 CLO2 CLO4
32	70-71	Augmented Reality (Online Learning)	https://mailchimp.com/resources/augmented-reality-in-marketing/ https://www.deskera.com/blog/augmented-reality-marketing/ https://bootcamp.cvn.columbia.edu/blog/augmented-reality-examples/ https://youtu.be/rgKBuOh15Fs	Quiz	CLO1 CLO2 CLO3
33	72-73	Block Chain Technology	In Class Discussion using PPT	Brainstorming	CLO1 CLO2 CLO3 CLO4

Course Designers

1. Dr.R.Jayasathya
2. Ms.R.Sangeetha

COURSE CODE	COURSE NAME	Category	L	T	P	Credit
EC23C05	RELATIONAL DATABASE MANAGEMENT SYSTEM	Core	58	2	-	3

Preamble

- To provide comprehensive knowledge about relational database management system
- To enlighten about prominent commands used in structured query language

Prerequisite

- No prerequisite required

Course Learning outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Interpret about DBMS , Relational database management concepts and normalization	K1
CLO2	Develop the tables using normalization and knowledge about Key relationships, Demonstrate PL/SQL built in functions	K2
CLO3	Illustrate about the basic storage database structure, SQL commands, operators and Pattern matching	K3
CLO4	Demonstrate PL/SQL built in functions, know the basic storage database structure and extract database using data warehouse and datamart.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	M	S	S	S	M
CLO2	S	M	S	S	M
CLO3	S	S	S	L	M
CLO4	M	S	M	M	M

S-Strong; M-Medium; L-Low

Syllabus

UNIT I (12 Hrs)

Data, Databases, Database Management System – ***Components of Database*** – Data Dictionary – Architecture: ***Overall Architecture of DBMS***, Three level architecture. Data ModelsTypes of Database models: Hierarchical Database Model, Network Database Model. ***Introduction Relational Database Management System***: Relational Database Model, E-R model: Entities - Attributes – Relationships – E-R diagram – Samples.

UNIT II (11 Hrs)

CODD's rules – **Components of DBMS*** – Table Structure – Records, rows, tuples, attributes. Keys: Primary key, foreign key, composite key. Meta data – Data Dictionary – Data Integrity – ***Data constraints and validation*** – Types of constraints. ***Normalization Benefits*** – Normal forms: 1st Normal form, 2nd Normal form, 3rd Normal form.

UNIT III(12Hrs)

Introduction to SQL: SQL data types - Data Definition Commands – Data Manipulation Commands – Data retrieval commands. ***MySQL Operators and Expressions*** Types of Operators – Arithmetic, Comparison and logical operators – ***Pattern matching***.

UNIT IV (11 Hrs)

Built-in Functions Single row functions – Aggregate functions – Conversion functions. Querying the table selecting rows using Where, Order by, group by & having clauses. ***Sub-queries – correlated sub-queries***.

UNIT V (12 Hrs)

Introduction to PL/SQL- user defined functions- Triggers ***Stored procedures***. ***Introduction to Data warehousing and Data mining*** – Applications – Data marts. Big Data: Definition – Characteristics – ***Various Technologies used – Application***

*** Highlighted Content offered in Blended Mode (Link Provided)**

Text Book

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	Ramon A Mata-Toledo Pauline KCushman	Database Management System	Tata Mc Graw-Hill Publishing company limited, New Delhi.	2010, 2 nd Edition
2	Riktesh Sri Vastava, Rajita Sri Vatsava	Relational Database Management	New Age International Publications	January 2014 1 st Edition

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Ramakrishnan & Gehrke	Database Management Systems	Tata Mc Graw Hill	2009, 8 th edition

2	Nilesh Shah	Database Systems using Oracle	PHI learning Pvt Ltd	2014, 2 nd edition
3.	Spectrum all in One	Relational Database Management System	SIA Publishers and Distributors	2021 2 nd Edition

Pedagogy

- Lecture, Assignment, Group Discussion, PowerPoint Presentation and Seminar

Blended Learning Links

UNIT I

- <https://www.youtube.com/watch?v=CZfmqC9dMJA>
- <https://www.youtube.com/watch?v=WI9dE8-TFAc>
- <https://www.youtube.com/watch?v=vuXnRRG-m5M>

UNIT II

- <https://www.youtube.com/watch?v=tOohitf2CNE>
- <https://www.youtube.com/watch?v=wjfeGxqAQOY&list=PLrjkTq3jnm-CLxHftqLgkrZbM8fUt0vn>
- <https://www.youtube.com/watch?v=qOlhsLIc0IA>
- <https://www.youtube.com/watch?v=xoTyrdT9SZI&list=PLLGlmW7jT-nTr1ory9o2MgsOmmx2w8FB3>

UNIT III

- <https://www.youtube.com/watch?v=m1pCQCCGwoQ>
- <https://www.youtube.com/watch?v=3eToWRq6qQw>
- <https://www.youtube.com/watch?v=T2sf4zYx67A>

UNIT IV

- <https://www.youtube.com/watch?v=tce7ptXZYwg>
- <https://www.youtube.com/watch?v=94ODobZsaCA>
- <https://www.youtube.com/watch?v=ewlv-rmIwZw>

UNIT V

- <https://www.youtube.com/watch?v=vv0ReKrEQf4>
- <https://www.youtube.com/watch?v=xEmrFePGjEg>
- <https://www.youtube.com/watch?v=bAyrObI7TYE&t=225s>
- <https://www.youtube.com/watch?v=Pyo4RWtxsQM>

Lecture Plan

UNIT I – (12 HOURS)					
SI NO	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLOs

1	1-2	Introduction to database management system	In Class Lecture using chalk and talk	Interaction and discussion	CLO 1, CLO 3
2	3-4	components of database and Data Dictionary	In Class Lecture using chalk and talk	Interaction and discussion	CLO 2, CLO,3,
3	5-6	Architecture: *Overall Architecture of DBMS* , Three level architecture.	https://www.youtube.com/watch?v=CZfmqC9dMJA https://www.youtube.com/watch?v=uXnRRG-m5M	Quiz	CLO 1, CLO 3
4	7-8	Data Models Types of Database models: Hierarchical Database Model, Network Database Model.	In Class Lecture using chalk and talk	Interaction and discussion	CLO 1, CLO 3, CLO 4
5	9-10	*Introduction Relational Database Management System* : Relational Database Model	https://www.youtube.com/watch?v=WI9dE8-TFAc	Interaction and Discussion	CLO 1, CLO 2, CLO 4
6	11-12	E-R model: Entities, Attributes Relationships, E-R diagram, Samples	Homework	Assignment	CLO 1, CLO 2, CLO 3
UNIT II - (11 HOURS)					
8	13	CODD's rules	In Class Lecture using chalk and talk	Interaction and discussion	CLO 1, CLO 2, CLO 3

9	14	Components of DBMS*	https://www.youtube.com/watch?v=tOohitf2CNE https://www.youtube.com/watch?v=wjfeGxqAQOY&list=PLrjkTq13jnm-CLxHftqLgkrZbM8fUt0vn	Quiz	CLO 2, CLO 3, CLO 4
10	15-16	Table Structure Records, rows, tuples	Class discussion	Group discussion	CLO 3, CLO 4
11	17-18	Attributes Keys: Primary key, foreign key, composite key. Meta data	In Class Lecture using chalk and talk	Interaction and discussion	CLO 1, CLO 2
12	19	Data Dictionary and Data Integrity	In Class Discussion using PPT	Group Discussion	CLO 1, CLO 2,
13	20-21	*Data constraints and validation* , Types of constraints. *Normalization Benefits*	https://www.youtube.com/watch?v=qOlhSLic0IA https://www.youtube.com/watch?v=xoTyrdT9SZI&list=PLLGlmW7jT-nTr1ory9o2MgsOmmx2w8FB3	Group Discussion	CLO 1, CLO 3, CLO 4
14	22-23	Normal forms: 1 st Normal form, 2 nd Normal form, 3 rd Normal form.	In Class Lecture using chalk and talk	Interaction and discussion	CLO 2, CLO 3
UNIT III- (12 HOURS)					
15	24-27	Introduction to SQL: SQL data types and Data Definition Commands	In Class Lecture using chalk and talk	Interaction and discussion	CLO 1, CLO 3
16	28-30	Data Manipulation	In Class Discussion	Group	CLO 1,

		Commands	using PPT	Discussion	CLO 2
17	31-32	*MySQL Operators and Expressions*	https://www.youtube.com/watch?v=mlpCQCCGWoQ	Quiz	CLO 3, CLO 4
18	33-35	Types of Operators Arithmetic, Comparison and logical operators, *Pattern matching* .	https://www.youtube.com/watch?v=3eToWRq6qQw https://www.youtube.com/watch?v=T2sf4zYx67A	Group discussion	CLO 2, CLO 3
UNIT IV- (11HOURS)					
19	36-38	Built-in Functions Single row functions	In Class Lecture using chalk and talk	Interaction and discussion	CLO 2, CLO 3
20	39-40	Aggregate functions and Conversion functions.	https://www.youtube.com/watch?v=tce7ptXZYwg https://www.youtube.com/watch?v=94ODobZsaCA	Quiz	CLO 1, CLO 2
21	41-42	Querying the table selecting rows using Where	In Class Lecture using chalk and talk	Interaction and discussion	CLO 2, CLO 3
22	43-44	Order by, group by & having clauses.	In Class Discussion using PPT	Group discussion	CLO 3, CLO 4
23	45-46	Sub queries, Correlated and sub-queries* .	https://www.youtube.com/watch?v=ewlv-rmIwZw	discussion	CLO 1, CLO 3
UNIT V - (12 HOURS)					
26	47-48	Introduction to PL/SQL-user defined	In Class Lecture using chalk and talk	discussion	CLO 1, CLO 2

		functions			
27	49- 51	Triggers* Stored procedures *. *Introduction to Data warehousing and Data mining	https://www.youtube.com/watch?v=vv0ReKrEQf4 https://www.youtube.com/watch?v=xEmrFePGjEg	Quiz and Group discussion	CLO 2, CLO 3
28	52-54	Applications and Data marts	In Class Discussion using PPT	Group discussion	CLO 3, CLO 4
29	55-56	Big Data: Definition, Characteristics and functions	In Class Lecture using chalk and talk	discussion	CLO 2, CLO 3
30	57- 58	Various Technologies used and Application*	https://www.youtube.com/watch?v=bAyrObI7TYE&t=225s https://www.youtube.com/watch?v=Pyo4RWtxsQM	Assignment	CLO 1, CLO 3

Course Designers

1. Mrs.T.Subamathi Department of BCom(e-Com)&(SF)
2. Mrs.A.Sasika la Department of BCom(CA)

COURSE CODE	COURSE NAME	Category	L	T	P	Credit
EC23A01	COMPANY LAW	Theory	73	2	-	4

Preamble

- To familiarize the fundamental concepts of Companies Act 2013
- To provide an insight into the different types of Companies and their provisions
- To familiarize with various documents involved in a Joint Stock Company.

Prerequisite

- Basic Knowledge on Joint Stock Companies

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Acquire knowledge on basics in Joint Stock company and its documentation procedures for incorporation.	K1
CLO2	Examine the legal norms relating to the internal affairs of the company.	K2
CLO3	Elucidate the corporate legal framework relating to business operations in compliance with Companies Act 2013.	K3
CLO4	Critically think and apply the provisions that are prevailing in the current trends of corporate governance.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	L	S	S	M
CLO2	M	S	M	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

S-Strong; M-Medium; L-Low

Syllabus

Unit I (15Hrs)

Company – Definition & Features - ***Distinction between Company and Partnership –Kinds of Companies – Difference between Private and Public Company – Incorporation of a Company– Documents to be filed*** – Memorandum of Association– Doctrine of Ultra vires.

Unit II (15 Hrs)

Articles of Association –Doctrine of Constructive Notice & Indoor Management–Alteration of Article – Prospectus – Contents – Misstatements – Liability for Misstatements –Certificate of Commencement of Business.

Unit III (15 Hrs)

***Shares – Debentures – Allotment – Valid Allotment – Irregular Allotment ***– Transfer and Transmission of Shares–Membership of Company.

Unit IV(14 Hrs)

Company Management – Board of Directors – Appointment – Qualifications – Powers – Duties – Liabilities–Managing Director & Manager– Managerial Remuneration– ***Company Secretary– Appointment, Qualification, Powers and Duties.***

Unit V(14 Hrs)

Company Meetings–Kinds–Statutory Meeting, Annual General Meeting–Extraordinary General Meeting – Board Meeting - Resolutions, Minutes, Quorum and Proxy – ***Winding up – Modes***. Corporate Governance in Indian Scenario– need– importance– Clause49 (listing requirements) National Company Law Tribunal and Appellate Tribunal.

***Highlighted Content offered in Blended Mode (Link Provided)**

Text Book

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Kapoor N.D	Company Law & Secretarial Practice	Sultan Chand & Sons, New Delhi	Revised Edition 2020
2	Gogna P.P.S	A Textbook of Company Law	Sultan Chand & Sons, New Delhi	Revised Edition 2016

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Bahi J.C	Secretarial Practice in India Practices	N.M. Tripathi(p) Ltd	2016 th edition
2	Ravi Puliani & Mahesh Puliani	Companies Act, 2013 (As amended by the Companies Amendment Act 2015)	Jain Book agency	23 rd edition, 2016

Pedagogy

➤ Lecture, Assignment, Group Discussion, PowerPoint Presentation and Seminar

Blended Learning Links:

Unit I

<https://www.youtube.com/watch?v=3mjNMwfBHyE>

- <https://keydifferences.com/difference-between-partnership-firm-and-company.html>
- <https://www.investopedia.com/ask/answers/difference-between-publicly-and-privately-held-companies/>
- https://www.shaalaa.com/question-bank-solutions/distinguish-between-private-company-public-company-concept-company_1958
- <https://blog.ipleaders.in/incorporation-of-company/>
- <https://www.ansarada.com/business-readiness/corporate/incorporation-registration-information>

Unit II

- <https://www.youtube.com/watch?v=aebYX3aZ3Qo>
- <https://corporatefinanceinstitute.com/resources/equities/articles-of-association/>
- <https://www.legalserviceindia.com/legal/article-7523-doctrine-of-constructive-notice-and-indoor-management.html>
- <https://www.toppr.com/guides/business-laws/companies-act-2013/doctrine-of-indoor-management/>

Unit III

- <https://www.indiaonline.com/knowledge-center/share-market/what-are-shares-and-types-of-shares>
- <https://www.wallstreetmojo.com/debentures/>
- <https://www.indialawoffices.com/knowledge-centre/allotment-of-shares>
- <https://www.acra.gov.sg/how-to-guides/shares-and-updating-share-information/allotment-of-shares>

Unit IV

- <https://www.youtube.com/watch?v=xm1bHERtEKE>
- <https://www.youtube.com/watch?v=TSBDO-qDSwk>
- [https://en.wikipedia.org/wiki/Company_Secretary_\(India\)](https://en.wikipedia.org/wiki/Company_Secretary_(India))
- <https://leverageedu.com/blog/duties-of-company-secretary/>

Unit V

- <https://www.youtube.com/watch?v=FrXwr4ALjjY>
- https://www.brainkart.com/article/Kinds-of-Company-Meetings_40943/
- <https://www.youtube.com/watch?v=zDp-rNHADk>
- <https://www.indiafilings.com/winding-up-of-a-company>

Lecture Plan

UNIT – I (15 Hours)					
Sl. No	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLOs
1	1 - 2	Company – Definition & Features (In Class Discussion & Interaction)	In Class Discussion using PPT	Group Discussion	CLO1, CLO2
2	3 - 4	Distinction between Company and Partnership (Online Learning)	https://www.youtube.com/watch?v=3mjNMwfBHyE https://keydifferences.com/difference-between-partnership-firm-and-company.html	Assignment	CLO1, CLO2

			com/difference-between-partnership-firm-and-company.html		
3	5 - 6	Difference between Private and Public Company (Online Learning)	https://www.investopedia.com/ask/answers/difference-between-publicly-and-privately-held-companies/ https://www.shaalaa.com/question-bank-solutions/distinguish-between-private-company-public-company-concept-company_1958	Quiz	CLO1, CLO2
4	7 - 8	Incorporation of a Company– Documents to be filed (Online Learning)	https://blog.ipleaders.in/incorporation-of-company/ https://www.ansarada.com/business-readiness/corporate/incorporation-registration-information	Quiz	CLO1, CLO2
5	9 - 11	Memorandum of Association (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Assignment	CLO1, CLO2
6	12 - 15	Doctrine of Ultravires (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Assignment	CLO1, CLO2
UNIT – II (15 Hours)					
7	16 -18	Articles of Association (Online Learning)	https://www.youtube.com/watch?v=aebYX3aZ3Qo https://corporatefinanceinstitute.com/resources/equities/articles-of-association/	Quiz	CLO1, CLO2
8	19-21	Doctrine of Constructive Notice & Indoor Management	https://www.legalserviceindia.com/legal/article-7523-doctrine-of-	Assignment	CLO1, CLO2

		(Online Learning)	constructive-notice-and-indoor-management.html https://www.toppr.com/guides/business-laws/companies-act-2013/doctrine-of-indoor-management/		
9	22-24	Alteration of Article – Prospectus (In Class Discussion & Interaction)	In Class Discussion using PPT	Assignment	CLO1, CLO2
10	25 - 27	–Contents – Misstatements – Liability for Misstatements (In Class Discussion & Interaction)	In Class Discussion using PPT	Assignment	CLO2, CLO3
11	28-30	Certificate of Commencement of Business.	In Class Discussion using PPT	Assignment	CLO2, CLO3
UNIT – III (15 Hours)					
12	31-33	Shares – Debentures (Online Learning)	https://www.indiainfoonline.com/knowledge-center/share-market/what-are-shares-and-types-of-shares https://www.wallstreetmojo.com/debentures/	Quiz	CLO2, CLO3
13	34 -37	Allotment – Valid Allotment – Irregular Allotment (Online Learning)	https://www.indialawoffices.com/knowledge-centre/allotment-of-shares https://www.acra.gov.sg/how-to-guides/shares-and-updating-share-information/allotment-of-shares	Quiz	CLO2, CLO3
14	38 - 41	Transfer and Transmission of Shares) (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Interaction and discussion	CLO2, CLO3

15	42 -45	Membership of Company. (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Interaction and discussion	CLO2, CLO3
UNIT – IV (14 Hours)					
16	46-47	Company Management (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Interaction and discussion	CLO2, CLO3
17	48-50	Board of Directors – Appointment – Qualifications (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Quiz	CLO2, CLO3
18	51-53	Powers – Duties – Liabilities (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Interaction and discussion	CLO2, CLO3
19	54-56	Managing Director & Manager – Managerial Remuneration	In Class Lecture using chalk and talk	Interaction and discussion	CLO2, CLO3
20	57-59	Company Secretary – Appointment, Qualification, Powers and Duties.	https://www.youtube.com/watch?v=xm1bHERtEKE https://www.youtube.com/watch?v=TSBDO-qDSwk https://en.wikipedia.org/wiki/Company_Secretary_(India) https://leverageedu.com/blog/duties-of-company-secretary/	Assignment	CLO2, CLO3
UNIT – V (14 Hours)					
21	60-61	Company Meetings – Kinds	https://www.youtube.com/watch?v=FrXwr4ALjjY https://www.brainkart.com/article/Kinds-of-Company-Meetings_40943/	Assignment	CLO2, CLO3
22	62-65	Statutory Meeting, Annual General Meeting – Extraordinary	In Class Lecture using chalk and talk	Assignment	CLO3, CLO4

		General Meeting – Board Meeting (In Class Discussion & Interaction)			
23	65-68	Resolutions, Minutes, Quorum and Proxy (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Quiz	CLO3, CLO4
24	68-70	Winding up – Modes (Online Learning)	https://www.youtube.com/watch?v=_zDp-rNHdK https://www.indiafiling.com/winding-up-of-a-company	Case study	CLO3, CLO4
25	71-73	Corporate Governance in Indian Scenario – need – importance – Clause 49 (listing requirements) National Company Law Tribunal and Appellate Tribunal. (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Interaction and Discussion	CLO3, CLO4

Course Designers:

1. Dr. M. Deepalakshmi,
2. Mrs. R. Lakshmi Priya

Course Code	Course Name	Category	L	T	P	Credit
EC23A02	BANKING LAW AND PRACTICE	Theory	73	2	-	4

Preamble

- To update the students with the knowledge of banking law.
- To create awareness among the students in commercial bank lending policies.
- Students will get exposure for banking operations.

Prerequisite

- Basic knowledge in practical applications of banking aspects in real life situations.

Course Learning Outcomes

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

CLO Number	CO Statement	Knowledge Level
CLO1	Recall the banking law's historic development and bank regulatory regime.	K1
CLO2	Understand the various underlying legal and regulatory regimes applicable to Banks and bank holding companies.	K2
CLO3	Apply the theoretical knowledge in solving real time Banking Issues.	K3
CLO4	Examine the various modes of advances and credits issued by banks against Valid collateral securities.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	L	L	L
CLO2	S	S	L	M	M
CLO3	S	M	M	L	L
CLO4	S	S	L	M	S

S-Strong; M-Medium; L-Low

Syllabus

UNIT I(15 Hrs)

Banking system in India-Commercial Banks- New Private Banks- the Co-operative Banks – The Regional Rural Banks – Unit Trust of India – Reserve Bank of India: Reserve Bank as Banker to government– Reserve Bank as Banker to Bank – Relationship between Reserve Bank and Commercial Banks

UNIT II(15Hrs)

Special Type of Bankers Customers-Negotiable Instruments Act,1881– Endorsement - meaning Definition – Legal Provisions regarding Endorsement- General Rules regarding the form of Endorsement- Regular Forms of Endorsement–Kinds of Endorsement.

UNIT III(15Hrs)

Crossing of Cheques-types – Liability of paying banker on Crossed cheques – Not negotiable crossing- Account payees Crossing – Double Crossing – Obliterating Crossing- Opening of Crossing-Payment of Cheques–Precautions to be taken by the paying banker – Statutory protection to the paying banker – When the banker must refuse Payment of cheques- Suitable replies to dishonoured cheques – Collection of cheques- Bills of Exchange and promissory notes-kinds of bills of exchange– Present of Bills of Exchange.

UNIT IV(14Hrs)

Secured Advances – Modes of Creating Charge – Lien – Pledge- Hypothecation- Mortgage- -forms of Mortgages – Legal Mortgage Vs Equitable Mortgage- Sub Mortgage- Assignment.-Types of securities–General principles of secured advances–Advances against Goods–Advances against Documents of title to goods–Advances Against Stock exchange Securities,government Securities, Corporate securities, Advances against real estate – advances against Fixed deposit receipts– Advances Against book debts– Advances against supply bills–Advances against Gold Ornaments and Jewellery-NEFT,SWIFT,IMPS.

UNIT V(14Hrs)

Letter of Credit-Travellers letter of credit – Letters of Commercial Credit- Types of Letters of Commercial Credit- Transfer Guarantee for the Confirming Bank- The Liability of the issuing Banker – Opening of letter of credit- Uniform Customs and Practice for Documentary Credits- Guarantee – Liability of the Surety- Rights of Surety-Purchase and Discounting Bills- Collection of Bills- Sanctioning credit limits for purchase or Discounting of bills-renewal of Credit limits for Bills–Discounting of Bills of India–Bills Rediscounting Scheme.

Book for Study

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	P.N Varshney	Banking Law and Practice(Unit I–V)	Sultan Chand & sons	Revised Edition 2012

Reference Books

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	S.N. Maheswari	Banking Theory, Law and Practice	S.Chand & Co.Ltd.	Ninth Edition 2010
2.	Tannanm. Lrt. Honourable, M.R. Tayakar	Banking Law And Practice In India	Thacker And Co Ltd - Bombay	23 rd Edition Reprint 2012

Course Content and Lecture Schedule

UNIT – I (15 Hours)					
Sl. No	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLOs
1	1 – 2	Banking system in India- Commercial Banks-New	In Class Discussion	Group	CLO1,

		Private Banks (In Class Discussion & Interaction)	using PPT	Discussion	CLO2
2	3 - 4	The Co-operative Banks–the Regional Rural Banks (Online Learning)	https://testbook.com/banking-awareness/rrb-regional-rural-banks	Assignment	CLO1, CLO2
3	5 - 6	Unit Trust of India–Reserve Bank of India (In Class Discussion & Interaction)	In Class Discussion using PPT	Quiz	CLO1, CLO2
4	7 - 8	Reserve Bank as Banker to government (Online Learning)	https://unacademy.com/content/bank-exam/study-material/general-awareness/banker-to-the-government/	Quiz	CLO1, CLO2
5	9 - 11	Reserve Bank as Banker to Bank(In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Assignment	CLO1, CLO2
6	12 - 15	Relationship between Reserve Bank and Commercial Banks (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Interaction	CLO1, CLO2
UNIT – II (15 Hours)					
7	16 -18	Special Type of Bankers Customers(Online Learning)	In Class Discussion using PPT	Quiz	CLO1, CLO2
8	19-21	Negotiable Instruments Act, 1881 (Online Learning)	https://www.indiacode.nic.in/bitstream/123456789/15327/1/negotiable_instruments_act%2C_1881.pdf	Assignment	CLO1, CLO2
9	22-24	Endorsement-meaning Definition–Legal Provisions Regarding Endorsement (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Assignment	CLO1, CLO2
10	25 - 27	General Rules regarding the form of Endorsement (In Class Discussion & Interaction)	In Class Discussion using PPT	Quiz	CLO2, CLO3
11	28-30	Regular Forms of Endorsement–Kinds of Endorsement.	In Class Lecture using chalk and talk	Assignment	CLO2, CLO3
UNIT – III (15 Hours)					

12	31-33	Crossing of Cheques-types– Liability of paying banker on Crossed cheques (Online Learning)	In Class Lecture using chalk and talk	Quiz	CLO2, CLO3
13	34 -37	Not negotiable crossing-Account payees Crossing - Double Crossing - Obliterating Crossing- Opening of Crossing- Payment of Cheques – Precautions to be taken by the paying banker(Online Learning)	https://klesjgcc.edu.in/wp-content/uploads/2020/04/Law-and-Practice-of-Banking-B.Com-IV.pdf	Assignment	CLO2, CLO3
14	38 - 41	Statutory protection to the paying banker – When the banker must refuse Payment of cheques- Suitable replies to dishonoured cheques (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Interaction and discussion	CLO2, CLO3
15	42 -45	Collection of cheques- Bills of Exchange and promissory notes- kinds of bills of exchange – Present of Bills of Exchange. (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Interaction and discussion	CLO2, CLO3
UNIT – IV (14 Hours)					
16	46-47	Secured Advances– Modes of Creating Charge–Lien –Pledge- Hypothecation- Mortgage—forms of Mortgages–Legal Mortgage Vs Equitable Mortgage- Sub Mortgage (In Class Discussion & Interaction)	In Class Discussion using PPT	Group Discussion	CLO2, CLO3

17	48-50	Assignment.- Types of securities – General principles of secured advances–Advances against Goods (Online Learning)	https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf	Quiz	CLO2, CLO3
18	51-53	Advances against Documents of title to goods- Advances Against Stock exchange Securities (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Assignment	CLO2, CLO3
19	54-56	Government Securities, corporate securities, Advances against real estate – advances against Fixed deposit receipts – Advances Against book debts	In Class Lecture using chalk and talk	Interaction and discussion	CLO2, CLO3
20	57-59	Advances against supply bills – Advances against Gold Ornaments and Jewellery- NEFT, SWIFT, IMPS.	In Class Discussion using PPT	Group Discussion	CLO2, CLO3
UNIT –V (14 Hours)					
21	60-61	Letter of Credit- Travellers letter of credit – Letters of Commercial Credit- Types of Letters of Commercial Credit	In Class Discussion using PPT	Assignment	CLO2, CLO3
22	62-65	Transfer Guarantee for the Confirming Bank- The Liability of the issuing Banker – Opening of letter of credit (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Assignment	CLO3, CLO4
23	65-68	Uniform Customs and Practice for Documentary Credits- Guarantee (In Class Discussion &	In Class Lecture using chalk and talk	Quiz	CLO3, CLO4

		Interaction)			
24	68-70	Liability of the Surety- Rights of Surety- Purchase and Discounting Bills- Collection of Bills- Sanctioning credit limits for purchase or Discounting of bills (Online Learning)	https://www.toppr.com/guides/business-laws-cs/indian-contract-act-1872/rights-and-discharge-of-surety/	Quiz	CLO3, CLO4
25	71-73	Renewal of Credit limits for Bills- Discounting of Bills of India- Bills Re discounting Scheme. (In Class Discussion & Interaction)	In Class Discussion using PPT	Interaction and Discussion	CLO3, CLO4

Course Designers

1. Dr.M.Deepalakshmi
2. Mrs.K.Ilavarasi

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP23A01	BUSINESS MANAGEMENT AND ETHICS	ALLIED	73	2	-	4

Preamble

- To provide the students with an understanding of the basic principles of management in the functional areas of business to pursue careers in management with ethics

Prerequisite

- Basic Knowledge on Business Management

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Recognize the fundamental concepts and principles of management, Planning, Organisation, leadership and control including the function and its nature.	K1
CLO2	Identify the management process and decision making in management functions	K2
CLO3	Apply the theories and identify various case studies for practical applications of management concepts	K3
CLO4	Demonstrate the process of management functions and evaluate the social responsibility and ethical issues in business situations	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	M	S	S
CLO4	S	S	M	M	M

S- Strong; M-Medium

BUSINESS MANAGEMENT AND ETHICS- BP23A01 (73 HOURS)

Syllabus

UNIT I (15 Hrs)

Management –Definition - Nature and Scope – ***Functions– Managerial Skills– Levels of Management*** – Roles and Skills of a Manager- Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo- ***Management as a Science, Art, Profession- Management and Administration***– Principles of Management

UNIT II (15 Hrs)

Planning: Meaning – Nature- ***Importance- Purpose of Planning***- Planning Process - Advantages and Limitations- Types of Plans – ***Objectives – Policies – Strategies – Procedures – Programmes – Obstacles to Effective Planning*** - Decision Making: Steps in Decision Making – Role of MIS for Decision Making. ***MBO – MBE - Policy and Strategy***.

UNIT III (15 Hrs)

Organization –Meaning - Nature and Importance – ***Process of organization– Organization structure– Organization chart–Organization manuals***–Types of Organization - Departmentation - Span of Management - ***Authority – Responsibility - Accountability*** - Power – Delegation – Centralization -Decentralization-Staffing-Case study

UNIT IV (14 Hrs)

Leadership –Meaning and Importance –***Functions of Leadership–Leadership styles– Qualities of good leader*** –Theories & Approaches of Leadership-Directing-Functions- ***Coordination – Meaning – Definition – Principles-Advantages & Disadvantages***-Case study

UNIT V (14 Hrs)

Control –Meaning - and Importance –***Process & Techniques of control***-Ethics-Meaning– Importance Nature & ***Relevance-Structure of ethics management-Ethics in business***-Factors affecting ethical practice in business-Social Responsibility of Business.

*** Highlighted Content offered in Blended Mode (Link Provided)**

Text Books

S. No	Authors	Title	Publishers	Year & Edition
1.	R K Sharma & Shasi K Gupta	Principles of Management	Kalyani Publishers	2017 reprint
2.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2018 reprint

Reference Books

S. No	Authors	Title	Publishers	Year & Edition
1.	Dr.C.N Sontakkai	Principles of Management	Kalyani Publishers,	2016 reprint
2.	PC tripathi & PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2017 ed.
3.	Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	10th Ed. 2017

Skill Components

- Preparation of different types of organisation charts
- Construct a standing plan for a new business venture
- Demonstrate different leadership styles through role play
- Study the ethical practices followed in the organization
- Select any one company and prepare SWOT analysis
- Prepare a report of CSR activities followed in an organisation

Pedagogy

- Lecture, PPT presentation , Quiz, Group Discussion, Seminar, Assignment, Activity based learning

Contents and Presentation Schedule

Sl. No	Lecture	Topic	Contents	Activity	CLOs
Unit I (14 Hrs)					
1.	1-2	Management- Definition Nature and Scope (In Class Discussion &	In Class Discussion using PPT	Just A minute topic	CLO1

Sl. No	Lecture	Topic	Contents	Activity	CLOs
		Interaction)			
2.	3-4	Functions – Managerial Skills – Levels of Management (Online learning)	https://study.com/academy/lesson/management-in-organizations-top-middle-low-level-managers.html https://www.youtube.com/watch?v=aWV8w-coyHM	Quiz	CLO1, CLO3
3.	5-7	Roles and Skills of a Manager, Contributions by Henry Fayol, FW Taylor (In Class Discussion & Interaction)	In Class Discussion using PPT and activity.	Role Play	CLO2, CLO3
4.	08-11	Management as a Science, Art, Profession (Online learning)	Videos, PPT and PDF on Management as a Science, Art, Profession	Debate	CLO1, CLO4
5.	12-13	Management and Administration (Online learning)	https://slideplayer.com/slide/1516906/	Group Discussion	CLO2, CLO3,
6.	14-15	Principles of Management(In Class Discussion & Interaction)	In Class Interaction on the topic principles of management	Homework assignments	CLO1, CLO2, CLO4,
Unit II (14 Hrs)					
7.	16-17	Planning of Meaning and Nature(In Class Discussion & Interaction)	In-class Discussion and interaction using videos	Just a minute topic	CLO1
8.	18-19	Importance- Purpose of Planning (Online learning)	PPT and PDF	Seminar	CLO1, CLO3
9.	20-22	Planning Process - Advantages and Limitations- Types of Plans(In Class	In class Discussion using PPT	Group Discussion	CLO3, CLO4

Sl. No	Lecture	Topic	Contents	Activity	CLOs
		Discussion & Interaction)			
10.	23-25	Objectives, Policies– Strategies, Procedures – Programmes, Obstacles to Effective Planning (Online learning)	https://blog.mindmanager.com/blog/2020/02/27/202002the-6-steps-of-the-strategic-planning-process/	Quiz in Group	CLO2, CLO3,
11.	26-27	Decision Making: Steps ,Role of MIS for Decision Making (In Class Discussion & Interaction)	In Class Discussion using PPT	Idea Thinking Assignments	CLO2,C LO4,
12.	28-30	MBO- MBE- Policy and Strategy (Online learning)	https://study.com/academy/lesson/what-is-management-by-objectives-mbo-definition-advantages-disadvantages.html	Think-Pair-Share	CLO4
Unit III (15 Hrs)					
13.	31-32	Planning of Meaning and Nature (In Class Discussion & Interaction)	In-class Discussion using PPT	Just A minute topic	CLO1
14.	33-35	Process of organization– Organization structure(Online learning)	PPT and PDF on Process of Organisation	Seminar	CLO1, CLO2
15.	36-37	Organization chart– Organization manuals (Online learning)	Organisation Chart and Organisation manual links https://www.slideshare.net/WelingkarDLP/12-organization-charts-and-manuals	Quiz	CLO1, CLO2, CLO4
16.	38-40	Types of Organization- Departmentation- Span of Management (In Class Discussion & Interaction)	In class lecture on using chalk and discussion	Group Discussion	CLO3

Sl. No	Lecture	Topic	Contents	Activity	CLOs
17.	41-43	Authority-Responsibility-Accountability (Online learning)	https://blog.mindmanager.com/blog/2020/02/27/202002the-6-steps-of-the-strategic-planning-process/	Quiz in Group	CLO4
18.	44-45	Power-Delegation-Centralization-Decentralization-Staffing(In Class Discussion & Interaction)	In Class Discussion using PPT and lecture	Idea Thinking Assignments	CLO1, CLO2, CLO4
Unit IV (14 Hrs)					
19.	46-48	Leadership –Meaning - and Importance (In Class Discussion & Interaction)	In-class lecture on Definition, Nature and Scope of Management	Just A minute topic	CLO1
20.	49-51	Functions of Leadership– Leadership styles– Qualities of good leader (Online learning)	https://smallbusiness.chron.com/four-functions-management-leadership-styles-64958.html	Quiz	CLO1, CLO2
21.	52-55	Theories & Approaches of Leadership Directing-Functions (In Class Discussion & Interaction)	In class Discussion using PPT and lecture	Role Play	CLO4
22.	56-57	Coordination-Meaning-Definition-Principles-(Online learning)	Videos, PPT and PDF on Coordination-Meaning-Definition-Principles-Advantages&Disadvantages	Debate	CLO2
23.	58-59	Coordination-Case study (In Class Discussion & Interaction)	Interaction on the topic Coordination-Case study	Idea Thinking Assignments	CLO4
Unit V (14 Hrs)					
24.	60-61	Control –Meaning - and Importance (In Class Discussion &	In-class lecture and discussion using PPT	Group Discussion	CLO1

Sl. No	Lecture	Topic	Contents	Activity	CLOs
		Interaction)			
25.	62-63	Process & Techniques of control(Online learning)	https://blog.mindmanager.com/blog/2020/11/03/complete-visual-project-planning-toolkit/	Think-Pair-Share	CLO1, CLO2
26.	64-66	Ethics-Meaning–Importance Nature-Relevance (In Class Discussion & Interaction)	In class lecture and discussions using chalk.	Seminar	CLO1, CLO2, CLO4
27.	67-70	Structure of ethics management-Ethics in business(Online learning)	Videos, PPT and https://www.slideshare.net/Megha_pareek/ethics-in-management	Pre –Recorded Video Lectures	CLO1, CLO2,
28.	71-73	Factors affecting ethical practice in business-Social Responsibility of Business (In Class Discussion & Interaction)	Interaction on the topic Factors affecting ethical practice in business-Social Responsibility of Business	Homework assignments	CLO1, CLO2, CLO4

Course Designers

1. Dr.A.Meenakshi- Department of B Com(CA)
2. Dr.NithyaRamadass- Department of B Com(CA)

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
EC23CP3	COMPUTER APPLICATION PRACTICAL III–DATABASE PROGRAMMING	CORE PRACTICAL	-	-	45	1

Preamble

- To enhance practical knowledge in Database Management

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Relate the database application environment and queries using built-in functions and operators	K1
CLO2	Enumerate and demonstrate the database using SQL	K2
CLO3	Illustrate data definition and manipulation languages in SQL	K3
CLO4	Analyse constraints and queries on a database using RDBMS	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	L
CLO2	S	S	S	S	L
CLO3	S	S	S	S	L
CLO4	S	S	S	S	L

S-Strong; M-Medium; L-Low

COMPUTER APPLICATION PRACTICAL III–DATABASE PROGRAMMING - EC22CP3 (60 HOURS)

Syllabus

1. Data Definition Language

Table: **Student**

Reg no	number(5) primary key
Stud name	varchar2(15)
Gender	char(6)
Dept name	char(25)
Address	char(25)
Percentage	number(4, 2)

Queries:

- a. To create a table
- b. To describe a table
- c. To alter a table
- d. To drop a table
- e. To truncate a table

2. Data Manipulation Language**Table: Student**

Reg no	number(5) primary key
Stud name	varchar2(15)
Gender	char(6)
Dept name	char(25)
Address	char(25)
Percentage	number(4, 2)

Queries:

- a. To insert values
- b. To retrieve records
- c. To update records
- d. To delete records

3. Create an Employee table with following field.**Table: Employee**

Eno	number(5) primary key
Ename	varchar2(20) not null
Deptno	number(2)not null
Desig	char(10) not null
Sal	number(9, 2)not null
Comm.	number(7, 2)null

Queries:

- a. Insert values and display the records
- b. Display sum, maximum amount of basic pay
- c. List the name of the clerks working in the department 20
- d. Display name that begins with “G”

- e. List the names having "T" as the second character
- f. List the names of employees whose designation are "Analyst" and "Salesman"
- g. List the different designation available in the Employee table without duplication (distinct)

4. Create a table "Company" with the following fields and insert the values for 10 employees.

Comp id	number(6) primary key
Comp name	varchar2(15) not null
Proprietor	varchar2(15) not null
Address	varchar2(25) not null
Sup name	varchar2(15)
No of empl	number(4)
GP Percent	number(6, 2)

Queries:

- a. Display all the records of the company which are in ascending order of GP Percent.
- b. Display the name of the company whose supplier name is "Telco".
- c. Display the details of the company whose GP Percent is greater than 20 & order by GP Percent.
- d. Display the details of the company having the employee ranging from 300 to 1000.
- e. Display the name of the company whose supplier is same as the "Tata".

5. Create a table "Product" with the following fields and insert the values

Prodno	number(6)
Prodname	varchar2(15)
Unitofmeasure	varchar2(15)
Qty	number(6, 2)
Rate per unit	number (8,2)
Totamt	number(8, 2)

Queries:

- a. Using update statements calculate the total amount and then select the record.
- b. Select the records whose unit of measure is "Kg".
- c. Select the records whose quantity is greater than 10 and less than or equal to 20.
- d. Calculate the entire total amount by using sum operation.
- e. Calculate the number of records whose unit price is greater than 50 with count operation.

6. Create the table Payroll with the following fields and insert the values:

Table: **Payroll**

Empno	number(8)
Empname	varchar2(8)
Dept	varchar2(10)
Basic pay	number(8, 2)
HRA	number(6, 2)
DA	number(6, 2)
PF	number(6, 2)
Net pay	number(8, 2)

Queries:

- Update the records to calculate the net pay.
- Arrange the records of the employees in ascending order of their net pay.
- Display the details of the employees whose department is "Sales".
- Select the details of employees whose HRA \geq 1000 and DA \leq 900.
- Select the records in descending order.

7. Create a table Deposit and Loan with the following fields:

Table: **Deposit**

Acc no	number(3)
Account Type	varchar2(6)
Branch Name	varchar2(15)
Cust name	varchar2(20)
Balance amt	varchar2 (10)

Table: **Loan**

Loan no	number(5)
Bname	varchar2(15)
Custname	varchar2(30)
Loanamt	number(10)

Queries:

- Insert the records in to the table.
- Describe the structure of the table.

- c. Display the records of Deposit and Loan.
- d. Find the number of loans with amount between 10000 and 50000.
- e. List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.
- f. Find the average account balance at the Coimbatore branch.
- g. Update deposits to add interest at 5% to the balance.
- h. Arrange the records in descending order of the loan amount.
- i. Find the total amount of deposit in “Trichy” branch.

8. Create the course and batch table with following fields

Table: **Course**

Course no	number(5) primary key
Course name	varchar2(20)
Fees	Number (8,2)

Table: **Batch**

Batch no	number(5) primary key
Course no	number(5)foreign key
Start date	date
Duration	varchar2(15)

Queries:

- a. Insert values and display the records
- b. Display the records from batch table whose Course no is “9”
- c. Display the Course no, Course name for the batch starting from “25June2000”
- d. List Batch no for the batch starting before “30thJune2001” and after “December2001”
- e. List the details of the batch who have joined before the end of “September 2001”

9. Create Employee and Department table with following fields

Table: **Employee**

E no	number(5) primary key
E name	varchar2(20)not null

Dept no	number(2)not null
Desig	char(10) not null
Sal	number(9, 2)not null
Comm.	number(7,2)null
PF	Number (9,2)

Table: Department

Dept no	varchar2 (15) primary key
Dept name	varchar2(15)

Queries:

- Display the details of department table
- List the name, salary and PF amount of all the employees(PF is calculated as 10% of salary)
- List the department numbers and number of employees in each department (Group by)
- List the average salary from each job excluding managers
- List the jobs and the number of employees in each job. The result should be in descending order of the number of employees
- List the employees who are eligible for 5% commission whose salary >25000
- List the names of the employees who are not "managers"

10. Create Employee Salary and Department table with following fields

Table: Employee_Salary

Eno	number(5) primary key
Ename	varchar2(20)not null
Deptno	number(2)not null
Desig	char(10) not null
Sal	number(9, 2)not null
Comm.	number(7,2)null
Shift	Varchar2(15)

Table: Department

Deptno	varchar2 (15) primary key
Deptname	varchar2(15)

Queries:

- List the department number and the total salary payable in each department
- List the total salary, maximum and minimum salary and the average salary of employees

designation wise

- c. Display the emp no, name whose shift is “FN”
- d. List average salary for all departments employing more than five people
- e. List jobs of all the employees where maximum salary is greater than or equal to 5000(having)
- f. Raise employee salary by 0.15 for the employees working as “programmers”
- g. Delete the records where commission is “null”
- h. List the average salary and number of employees working in the department “20”

11. Create Library with the following fields

Bookno	number(5)
Booknm	varchar2(10)
Authornm	varchar2(10)
Price	number(3,8)
Status	varchar2(5)
Category	varchar2(5)

Queries:

- a. Display the author name, price of tax book
- b. Display the price of book banking
- c. Display the count of category “commerce”
- d. List the book details in ascending order of price (order by)
- e. List the book details in descending order of book no and price (order by)

12. Create two tables with the following structure.

a) users - table name

user_id	UNSIGNED, INT, AUTO INCREMENT, PRIMARY KEY
username	VARCHAR (60)
password	VARCHAR (128)
Email	VARCHAR (255)

b) users_profiles

user_id	FOREIGN KEY refers to user_id field of user table
first_name	VARCHAR(60)
last_name	VARCHAR(60)
Mobile	VARCHAR(15)

- a. SELECT all the users along with their profile details. (Hint: Use INNER JOIN)
- b. ii) SELECT the users who do not have profiles (Hint: USE LEFT JOIN and exclude the rows generated with NULL values from joining table)

13. Create a marketing-related database schema with tables for customers, products, and orders

Table : Customer

customer_id	INT PRIMARY KEY
Cust_name	VARCHAR(50)
City	VARCHAR(50)
Email	VARCHAR(100)
phone_number	VARCHAR(20)

Table: Product

Product_id	INT PRIMARY KEY
Produtname	VARCHAR(20)
Product_Desc	VARCHAR(50)
Product_price	Numeric(12,2)
Discount	Numeric(12,2)

- a. Retrieve the customer details from the “**Customers**” Table who are in “Coimbatore” and
- b. “Madurai”
- c. List all the product details from the “**Product**” Table which price between 1000 to 2000
- d. Display the products which has Maximum and Minimum discount offer.

Pedagogy

- Lecture, Demo in System

Contents and Presentation Schedule

Module No	Topics	Hours	Teaching Methods	CLO's
1	Data Definition Language using SQL	3	Lecture, Demo in System	CLO2, CLO3
2	Data Manipulation Language using SQL	3	Lecture, Demo in System	CLO2, CLO3
3	Create an Employee table using SQL	3	Lecture, Demo in System	CLO1, CLO2,CLO3
4	Create a table "Company" SQL	3	Lecture, Demo in System	CLO2, CLO3
5	Create a table "Product" using SQL	3	Lecture, Demo in System	CLO1, CLO2,CLO3
6	Create the table Payroll using SQL	3	Lecture, Demo in System	CLO1, CLO2, CLO3
7	Create a table Deposit and loan using SQL	3	Lecture, Demo in System	CLO2, CLO3
8	Create the course and batch table using SQL	4	Lecture, Demo in System	CLO2, CLO3
9	Create Employee and Department table using SQL	4	Lecture, Demo in System	CLO3, CLO4
10	Create Employee and Salary table using SQL	4	Lecture, Demo in System	CLO3, CLO4
11	Create Library details using SQL	4	Lecture, Demo in System	CLO3, CLO4
12	Create User profile using SQL	4	Lecture, Demo in System	CLO3, CLO4
13	Create a marketing-related database schema using SQL	4	Lecture, Demo in System	CLO3, CLO4

Course Designers:

1. Mrs.T.Subamathi Department of BCom(e-Com)&(SF)
2. Mrs.A.Sasika la Department of BCom(CA)



DEPARTMENT OF BCOM (e-COMMERCE)

CHOICE BASED CREDIT SYSTEM

&

LEARNING OUTCOME BASED EDUCATION SYLLABUS

BACHELOR OF COMMERCE WITH e-COMMERCE

2023– 2026 BATCH

(IV SEMESTER)



**PSGR
Krishnammal College for Women**



Autonomous and Affiliated to Bharathiar University

Reaccredited with a ++ grade by NAAC

Peelamedu, Coimbatore-641004

PROGRAMME LEARNING OUTCOMES (PLOs)

After completion of the programme, the student will be able to:

- PLO1** Acquire quality professional education and ethical practices adopted in the field of e-commerce to turn into an outstanding researcher/ teacher/ career woman and a responsible citizen
- PLO2** Impart knowledge through practical exploration of various tools, techniques and methods in e-commerce discipline to become a potential entrepreneur.
- PLO3** Analyze real e-business strategies and apply their specialist knowledge in complex decision making environment
- PLO4** Solve societal and practical issues in relation to e-business over internet to integrate ethical online business process and practices.
- PLO5** Facilitate organizations to integrate online business processes to launch their own e-commerce venture.

PROGRAMME SPECIFIC OUTCOME (PSOs)

At the time of graduation the students will be able to:

- PSO1** Recognize the impact of information and communication technologies, especially of Internet in business operations.
- PSO2** Gain a comprehensive understanding of the e-commerce landscape, business models and the technologies related to various businesses.
- PSO3** Promote entrepreneurship and managerial skills in students so as to enable them to establish and manage their business effectively.



**CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES BASED
CURRICULAR FRAMEWORK (LOCF)
BACHELOR OF COMMERCE WITH e-COMMERCE 2023-2026 BATCH**

Sem	Part	Course Code	Title of the Course	Course Type	Instruction Hours/ Week	Contact Hours	Tutorial Hours	Duration of Examination	Examination Marks			Credits
									CA	ESE	Total	
IV	I	TAM2304A HIN2304A FRE2304A	Tamil Paper IV Hindi Paper IV French Paper IV	L	4	58	2	3	25	75	100	3
IV	II	ENG2304A	English Paper IV	E	4	58	2	3	25	75	100	3
IV	III	CM23C10/ BP23C07	Business Finance	CC	5	73	2	3	25	75	100	4
IV	III	EC23C08	Object Oriented Programming With C++	CC	4	58	2	3	25	75	100	3
IV	III	BP23A03/ EC23A03/ EC23A04	Business Law/ Business Economics/ Auditing	GE	5	73	2	3	25	75	100	4
IV	III	EC23CP4	Programming in C++ Practical	CC	3	45	-	3	15**	35**	50	2
III/ IV	III	EC22SBCE/ CS23SBGP	Recent trends in social media marketing / GEN-AI	SEC	3	45	-	-	100	--	100	3
	IV	NM23EII	Entrepreneurship and Innovation (Ignite X)	AECC	2	30	-	-	100	--	100	2
IV	IV	NM23EVS	Environmental Studies	AECC	SS	-	-	-	100	-	100	Gr
IV	V	COCOACT	Co-Curricular Activities	GC	-	-	-	-	100	-	100	1
I-IV	VI	COM15SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I-V	VI	16BONL1 16BONL2	Online course 1 Online course 2	ACC	-	-	-	-	-	-	-	-

L- Language E- English CC – Core Courses CA - Continuous Assessment GE-Generic Elective ESE–End Semester Examination AECC–Ability Enhancing Compulsory Course SEC-Skill Enhancing Course **ESE conducted for 75 converted to 35 CA conducted for 25 converted to 15 GC – General courses SS - Self Study

Examination System

One test for continuous assessment will be conducted on per-determined dates i.e., commencing on the 50th day from the date of reopening. The Model exam will be conducted after completing 85th working days. Marks for ESE and CA with reference to the maximum for the courses will be as follows

23-24 Batch onwards

UG & PG- Core and Allied - (First 3 Units)

CA Question from each unit comprising of

One question with a weightage of 2 Marks : $2 \times 3 = 6$

One question with a weightage of 5 Marks (Internal Choice at the same CLO level) : $5 \times 3 = 15$

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) : $8 \times 3 = 24$

Total : 45 Marks

End Semester Examination – Question Paper Pattern and Distribution of Marks

Language and English – UG

Section A 10 x 1 (10 out of 12) : 10 Marks

Section B 5 x 5 (5 out of 7) : 25 Marks (250 words)

Section A 4 x 10 (4 out of 6) : 40 Marks (600 - 700 words)

Total : 75 Marks

UG & PG - Core and Allied courses:

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks : $2 \times 5 = 10$

One question with a weightage of 5 Marks (Internal Choice at the same CLO level): $5 \times 5 = 25$

One question with a weightage of 8 Marks (Internal Choice at the same CLO level): $8 \times 5 = 40$

ESE Question Paper Pattern:(for Accounts Paper) 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks : $2 \times 5 = 10$

One question with a weightage of 5 Marks : $5 \times 5 = 25$

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) : $8 \times 5 = 40$

End Semester for UG / PG - Advance Learner Courses

Section A 5 questions out of 8 - open choice 5x5 :25 marks

Section B 5 questions out of 8-open choice 5x10 :50 marks

Total :75 marks

Continuous Internal Assessment Pattern Theory

I Year UG / PG (23 Batch)

CIA Test :5 marks (conducted for 45 marks after 50 days)

Model Exam :7 marks (Conducted for 75 marks after 85 days (Each Unit 15Marks)

Seminar/Assignment/Quiz : 5 marks

Class Participation : 5 marks

Attendance : 3 marks

Total : 25 Marks

Practical

Lab Performance : 7 marks

Regularity : 5 marks

Model Exam : 10 marks

Attendance : 3 marks

Total : 25 marks

ESE Practical Pattern

The End Semester Examination will be conducted for a maximum of 75 marks respectively with a maximum 15 marks for the record and other submissions if any.

Part IV

Introduction to Entrepreneurship / Women Studies / Value education / Environmental Studies/ Design Thinking

Quiz : 50 marks

Assignment : 25marks

Project / Case study : 25 marks

Total : 100 Marks

Entrepreneurship and Innovation (Ignite X) assessment Pattern

Components	Marks
3 Quizzes (25 questions in each quiz)	50
30 Venture Activities (Assignment)	30
Milestone 3 (pitch deck presentation)	20
Total	100

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE-CM23C10/ BP23C07					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	S
CLO4	S	S	S	M	M
COURSE- EC23C08					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE- BP23A03					
CLO1	S	M	S	S	M
CLO2	S	S	S	L	S
CLO3	S	M	S	L	M
CLO4	S	S	S	M	S
COURSE- EC23A03					
CLO1	S	M	S	S	S
CLO2	S	S	S	S	L
CLO3	S	M	S	M	S
CLO4	S	M	S	M	S
COURSE – EC23A04					
CLO1	S	S	S	S	S
CLO2	S	S	S	M	M
CLO3	S	S	M	S	S
CLO4	S	S	S	M	M
COURSE- EC23CP4					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
CM23C10/ BP23C07	BUSINESS FINANCE	Theory	73	2	-	4

Preamble

- To Understand the Concepts of Business Finance and their Applications for Managerial Decision Making.
- To analyse the short term and long term decision making techniques
- To examine the various determinants of dividends

Prerequisite

- No prerequisite required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	State the concepts and approaches in finance	K1
CLO2	Demonstrate the possibilities for the optimum acquisition and application of the financial resources	K2
CLO3	Analyse the techniques required to select the feasible financial requirements of a Business Concern	K3
CLO4	Apply the concepts and tools of the financial decisions for adequate returns to the shareholders	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	S
CLO4	S	S	S	M	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hours)

Business Finance : Meaning and Definition – ***Approaches to Finance Function***
– Scope – Financial Decisions - Profit Maximization Vs Wealth maximization. Sources of Finance. **Financial Planning**: Objectives –Characteristics – ***Steps in financial planning – Limitations of Financial Planning. Role of Financial Manager***. **Time Value of money** – Practical Applications of Time Value Techniques – AI for TVM Calculation

Unit II (15 Hours)

Capital Budgeting: – Meaning – Need–***Importance** – **Kinds and Process of Capital Budgeting***– Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index. **Cost of Capital:** Meaning – ***Significance** – **Classification of Cost***– Computation of Cost of Capital: Cost of Debt, Preference, Equity, Retained Earnings and Weighted Average Cost of Capital – Integration of AI to estimate cost of capital.

Unit III (15 Hours)

Capital Structure: Introduction – Importance – Factors Determining the Capital Structure***Theories of Capital Structure: Net Income Approach- Net Operating Income Approach-Traditional Approach and Modigliani and Miller Approach***. **Leverage:** Meaning – Types of Leverage – Impacts of Financial Leverage – Integration of AI for Trading and Equity.

Unit IV (15 Hours)

Capitalisation: Concept – Need- Theories of Capitalisation – ***Fair capitalization** – **Over Capitalization** – **Under Capitalization** – **Watered Stock** – **Over Trading and Under Trading.*** **Working Capital Management:** Meaning – Classification-***Importance- Factors Determining the Working Capital Requirements***– Management of Working Capital – Methods of Estimating Working Capital Requirements – Integration of AI for estimation of working capital.

Unit V (14 Hours)

Receivables Management: Forming of credit policy. Inventory Management – Tools and Techniques. **Dividend Policy:** Determinants of Dividend Policy – ***Types of Dividend Policy** – **Advantages and Disadvantages of Stable Dividend Policy** – **Theory of Relevance***and Irrelevance - IKS principles in Dividend Policy - IKS inspired Dividend Policy Strategies.

***Distribution of marks : Theory 40 % Problems 60 %**

***Highlighted Content offered in Blended Mode (Link Provided)**

Text Books

Sl.No.	Author name	Title of the Book	Publisher	Year & Edition
1	Shashi. K. Gupta Sharma R. K	Financial Management	Kalyani Publishers	2018

Reference Books

Sl.No.	Author name	Title of the book	Publisher	Year & Edition
1	Ravi. M. Kishore	Financial Management - Problems and Solutions	Taxmann Publications Pvt Ltd	2017 Edition
2	Khan & Jain	Financial Management	Tata McGraw Hill	2018
3	Maheshwari S. N	Financial Management	Sultan Chand Sons	15 th Edition 2019
4	Alan C. Shapiro Peter Moles	International Financial Management	Wiley	2016 Edition

Skill Components

- Preparation of financial planning for the concern
- Application of time value techniques to the real situations
- Analyse the capital structure of different companies belongs to different industries
- Estimate the cost of capital for the funds raised by the company
- Application of capital budgeting techniques to select the project proposals.
- Analyse the financial statements and Estimate the working capital requirements of the company.

Pedagogy

- Lecture, Group Discussion, Case study, Role playing, Activity based learning

Course Content and Lecture Schedule

UNIT – I (14 Hours)					
Sl. No	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLOs
1	1	Business Finance – Meaning and Definition	In Class Discussion using PPT		CLO 1, CLO 2
2	2 – 3	Approaches to Finance Function (Online Learning)	https://www.businessmanagementideas.com/financial-management/finance-function-meaning-and-approaches/3746 https://www.economicsdiscussion.net/financial-management/objectives-of-financial-management/33260	Quiz	CLO 2, CLO 3

3	4 – 5	Scope – Financial Decisions. Profit Maximization Vs Wealth maximization	In Class Lecture using PPT & chalk and talk	Interaction and discussion	CLO 3
4	6 – 7	Sources of Finance	In Class Lecture using PPT & chalk and talk	Assignment	CLO 3 , CLO 4
5	8 – 9	Financial Planning – Objectives – Characteristics	In Class Lecture using PPT & chalk and talk	Assignment	CLO 3, CLO 4
6	10 - 11	Steps in financial planning (Online Learning)	https://www.policybazaar.com/life-insurance/general-info/articles/complete-guide-to-financial-planning/	Quiz	CLO 3, CLO 4
7	12	Limitations of Financial Planning. Role of Financial Manager. (Online Learning)	https://www.wikiaccounting.com/five-limitations-of-financial-planning/ https://www.yourarticlelibrary.com/company/financial-planning-company/financial-plan-objectives-significance-and-limitations/71562	Assignment	CLO 3, CLO 4
8	13 -14	Time Value of money – Practical Applications of Time Value Techniques. AI for TVM Calculation	In Class Discussion using PPT	Assignment	CLO 3, CLO 4
UNIT – II (15 Hours)					
9	15	Capital Budgeting – Meaning – Need	In Class Lecture using PPT & chalk and talk	Assignment	CLO 1, CLO 2
10	16	Importance – Kinds and Process of Capital Budgeting (Online Learning)	Importance - https://www.wallstreetmojo.com/capital-budgeting-importance/ Kinds and Process of Capital Budgeting https://www.deskera.com/blog/capital-budgeting/ https://cleartax.in/s/capital-budgeting	Assignment	CLO 2, CLO 3

			https://quickbooks.intuit.com/in/resources/budgeting/capital-budgeting/		
11	17-21	Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index	In Class Lecture using PPT & chalk and talk	Interaction and Discussion	CLO 3, CLO 4
12	22	Cost of Capital – Meaning	In Class Lecture using PPT	Interaction and Discussion	CLO 3, CLO 4
13	23-24	Significance – Classification of Cost (Online Learning)	https://www.yourarticlelibrary.com/financial-management/cost-of-capital/classification-of-cost-of-capital-5-types-with-calculations/66471 https://www.investopedia.com/terms/c/costofcapital.asp	Quiz	CLO3, CLO 4
14	25-29	Computation of Cost of Capital: Cost of Debt, Preference, Equity,	In Class Lecture using PPT & chalk and talk	Assignment	CLO 3, CLO 4
		Retained Earnings and Weighted average Cost of Capital- Application of AI to estimate cost of capital.			
UNIT – III (15 Hours)					

15	30-32	Capital Structure – Introduction – Importance – Factors Determining the Capital Structure	In Class Lecture using PPT & chalk and talk	Assignment	CLO 1, CLO 2
16	33-35	Theories of Capital Structure: Net Income Approach- Net Operating Income Approach (Online Learning)	https://www.youtube.com/watch?v=sSdDej6jpBs	Quiz	CLO 2, CLO 3, CLO 4
17	36-38	Traditional Approach and Modigliani and Miller Approach (Online Learning)	https://www.youtube.com/watch?v=0wBkjFkR-xg	Quiz	CLO 2, CLO 3, CLO 4
18	39-41	Leverage – Meaning – Types of Leverage	In Class Lecture using PPT & chalk and talk	Interaction and Discussion	CLO 1, CLO 2
19	41-44	Impacts of Financial Leverage - Significance and Limitations.	In Class Lecture using PPT	Interaction and Discussion	CLO 2, CLO 3, CLO 4
UNIT IV (15 Hours)					
20	45-47	Capitalisation – Concept – Need- Theories of Capitalisation	In Class Lecture using chalk and talk	Interaction and Discussion	CLO 1, CLO2
21	48-50	Fair capitalization – Over Capitalization – Under Capitalization (Online learning)	https://www.economicdiscussion.net/financial-management/capitalisation/33417	Assignment	CLO2, CLO3
22	51-52	Watered Stock – Over Trading and Under Trading. (Online learning)	https://www.wallstreetmojo.com/watered-stock/	Assignment	CLO2, CLO3
23	53-54	Working Capital Management – Meaning – Classification-	In Class Lecture using PPT	Interaction and Discussion	CLO2, CLO3

24	55-56	Importance- Factors Determining the Working Capital Requirements (Online learning)	https://corporatefinanceinstitute.com/resources/accounting/working-capital-management/	Quiz	CLO2 , CLO3
25	57-59	Management of Working Capital – Methods of Estimating Working Capital Requirements.	In Class Lecture using Chalk and talk	Interaction and Discussion	CLO2 , CLO3 , CLO4
UNIT V (14 Hours)					
26	60-64	Receivables Management – Forming of credit policy. Inventory Management – Tools and Techniques.	Self-Study	Assignment	CLO1, CLO2
27	65-67	Dividend Policy – Determinants of Dividend Policy	In Class Lecture using Chalk and talk	Assignment	CLO2, CLO3
28	68-70	Types of Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy (Online learning)	https://corporatefinanceinstitute.com/resources/equities/dividend-policy/	Quiz	CLO2, CLO3
29	71	Theory of Relevance (Online learning)	https://www.youtube.com/watch?v=Yy2Y7LKEQLo&t=13s	Quiz	CLO2, CLO3, CLO4
30	72-73	Theory of Irrelevance.	In Class Lecture using Chalk and talk	Assignment	CLO2, CLO3, CLO4

Course Designers:

1. Dr. B. Thulasipriya, Department of Commerce
2. Dr. S. Sujatha, Department of Commerce

Course Code	Course Name	Category	L	T	P	Credit
EC23C08	OBJECT-ORIENTED PROGRAMMING WITH C++	Theory	58	2	-	3

Preamble

- To understand the concepts of object-oriented programming
- To develop programming skills in C++ language.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Explain the concepts of Object-Oriented Programming in C++	K1
CLO2	Summarize the basic knowledge and apply C++ concepts, Boolean algebra, Functions, Operators, and digital logic aligned with IKS for modular, efficient solutions.	K2
CLO3	Develop programs using classes and objects in C++, integrating AI concepts	K3
CLO4	Analyze the operator overloading, inheritance programs, Virtual Functions and Polymorphism used in C++	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S-Strong; M-Medium

Syllabus

Unit I (11Hrs)

Principles of Object-Oriented Programming –Basic Concepts of Object-Oriented Programming–***Benefits of OOP***–Object-Oriented Languages–Application of OOP–Beginning with C++–What is C++–***Application of C++*** – C++ Statements– ***Structure of C++Program***.

Unit II (12Hrs)

Tokens, Expressions and Control Structures – ***Tokens*** – Keywords – Identifiers – Basic and User Defined Data Types – ***Operators in C++*** –Boolean Algebra-Logical Gates-Combinational Circuits and their applications - Operator Overloading – Operator Precedence – Control Structures. ***Functions in C++*** – The Main Function – Function Prototyping – Call by Reference – Return by Reference – Inline Functions.

Unit III (11Hrs)

Classes and Objects – Introduction – ***Specifying A Class***– Defining A Member Function – ***Static Data Members*** – Arrays of Objects – ***Objects as Function Arguments*** – Friendly Function – Pointers to Members. Constructors and Destructors–Constructors –Copy Constructors–Dynamic Constructors–Destructors.

Unit IV (12 Hrs)

Types Conversions –Inheritance–Extending Classes–Defining Derived Classes-***Types of inheritance*** –Virtual Base Classes–Abstract Classes- Introduction to Artificial Intelligence:

Definition, scope, and real-world applications- Role of C++ in AI: High-performance computing and algorithm development.

Unit V (12 Hrs)

Pointers, Virtual Functions – ***Pointers to Objects*** – Pointers to Derived Classes–Working With Files–Classes for File Stream Operations– ***Opening and Closing of a File*** – File Pointers and their Manipulation–***Sequential I/O Operations***.

Text Books

S.No	Author	Title of the Book	Publisher	Year & Edition
1	Balaguruswamy.E	ObjectOriented Programming with C++	Tata Mc Graw Hill Publishing Co. Ltd	6 th Edition, 2023
2	Stuart Russel Peter Norvig	Artificial Intelligence: A Modern Approach	Pearson	4 th edition 2021

Reference Books

S.No	Author	Title of the Book	Publisher	Year & Edition
1	Ravichandran.D	Programming with C++	Tata Mc Graw Hill Publishing Co. Ltd	Eighth edition Reprint 2020
2.	Thareja Reema	Object Oriented Programming in C++	OUP India	2021

Skill Component

- Master OOP principles, C++ program structure, and real-world applications of C++.
- Learn tokens, operators, control structures, and advanced function techniques in C++.
- Develop expertise in classes, objects, constructors, destructors, and their applications.
- Understand inheritance, virtual base classes, and explore the role of C++ in AI.
- Implement pointers, virtual functions, and file handling for efficient data management.

Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brainstorming, Activity, Case Study

Course Content and Lecture Schedule

Mod ule No	Topics	CLO	No of Hours	Content Delivery Methods	Learning Methods
UNIT-I (11 HOURS)					
1	Principles of Object-Oriented Programming	CLO1, CLO2	2	Lecture, PPT	Participatory Learning
2	Basic Concepts of Object-Oriented Programming	CLO1, CLO2	2	Lecture, PPT	Participatory Learning
3	Benefits of OOP –Object-Oriented Languages	CLO2, CLO3	2	Lecture PPT , Links	Blended Experimental Learning
4	Application of OOP –Beginning with C++	CLO3, CLO4	2	Lecture, PPT,Links	Blended, Participatory Learning
5	C++ Statements	CLO3, CLO4	1	Lecture, Group Discussion	Participatory Learning
6	Structure of C++ program	CLO3, CLO4	2	Lecture PPT ,Links	Blended, Experimental Learning
UNIT-II(12 HOURS)					
7	Tokens, Expressions and Control Structures	CLO2, CLO3	2	Lecture, PPT	Participatory Learning
8	Tokens – Keywords – Identifiers – Basic and User-Defined Data Types	CLO2, CLO3	2	Lecture, PPT, Links	Blended, Participatory Learning
9	Operators in C++ –Boolean Algebra-Logical Gates- Combinational Circuits and their applications	CLO3, CLO4	2	Chalk and Talk, Video,Links	Blended, Experimental Learning
10	Operator Overloading – Operator Precedence	CLO3, CLO4	2	Quiz	Problem Based Learning
11	*Functions in C++* – The Main Function -Function Prototyping	CLO2, CLO3	2	Lecture, Group Discussion, Links	Blended ,Problem Based Learning
12	Call by Reference – Return by Reference – Inline Functions	CLO2, CLO3	2	Chalk and Talk, Video	Experimental Learning
UNIT-III(11 HOURS)					
13	Classes and Objects –	CLO1,	2	Lecture, PPT, Links	Blended,

	Introduction – *Specifying A Class*	CLO2			Participatory Learning
14	Defining A Member Function – *Static Data Members*	CLO2, CLO3	2	Lecture, PPT, Links	Blended, Participatory Learning
15	Arrays of Objects	CLO2, CLO3	2	Chalk and Talk, Video	Experimental Learning
16	Objects as Function Arguments	CLO2, CLO3	1	Lecture, PPT, Links	Blended, Participatory Learning
17	Friendly Function–Pointers to Members	CLO2, CLO3	1	Lecture, Group Discussion	Participatory Learning
18	Constructors and Destructors	CLO2, CLO3	1	Quiz	Experimental Learning
19	Copy Constructors–Dynamic Constructors–Destructors.	CLO2, CLO3	2	Lecture, PPT	Participatory Learning
UNIT-IV(12 HOURS)					
20	Types Conversions	CLO1, CLO2	2	Lecture, PPT, Links	Blended, Participatory Learning
21	Inheritance–Extending Classes–Defining Derived Classes– Types of inheritance	CLO1, CLO3	2	Lecture, PPT, Links	Blended, Participatory Learning
22	Virtual Base Classes–Abstract Classes	CLO1, CLO2	2	Quiz	Experimental Learning
23	Introduction to Artificial Intelligence: Definition, scope, and real-world applications	CLO2, CLO3	3	Lecture, PPT	Participatory Learning
24	Role of C++ in AI: High-performance computing and algorithm development-	CLO3, CLO4	3	Lecture, Group Discussion	Participatory Learning, Problem Based Learning
UNIT-V (12 HOURS)					
25	Pointers, Virtual Functions	CLO1, CLO2	2	Lecture, PPT	Participatory Learning
26	Pointers to Objects – Pointers to Derived Classes	CLO1, CLO2	2	Lecture, PPT, Links	Blended, Participatory Learning
27	Working With Files–Classes for File Stream Operations	CLO2, CLO3	2	Chalk and Talk, Video	Problem Based Learning

28	Opening and Closing of a File	CLO2, CLO3	2	Quiz, Links	Blended, Participatory Learning
29	File Pointers and their Manipulation	CLO1, CLO2	2	Lecture, Group Discussion	Participatory Learning
30	Sequential I/O Operations	CLO2, CLO3	2	Chalk and Talk, Video, Links	Blended, Problem Based Learning

Learning Methodology

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	70
2	Problem Based Learning	10
3	Experimental Learning	20

Blended Learning Links

UNIT	TOPIC	REFERENCE LINK
I	Benefits of OOP	https://www.youtube.com/watch?v=LLnC4LgJxPA
	Application of OOP	http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/S000305IT/P001489/M024474/ET/1508739599IT_OOCP
	Structure of C++ Program	https://www.youtube.com/watch?v=LLnC4LgJxPA
II	Tokens	https://www.youtube.com/watch?v=LLnC4LgJxPA
	Operators in C++	https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/S000574EE/P001536/M017142/ET/1470198475p6m03e.Text.pdf
	Functions in C++	https://onlinecourses.nptel.ac.in/noc21_cs38/preview
III	Specifying A Class	https://www.youtube.com/watch?v=X8ybbITqqvs&list=PLUStaOtXfx02XSDuav3T_XXmRpYqpn98-&index=15
	Static Data member	https://onlinecourses.swayam2.ac.in/aic20_sp01/preview
	Objects as Function Arguments	https://www.youtube.com/watch?v=LLnC4LgJxPA
IV	Types Conversion	https://youtu.be/IlzmuzfS3Fg
	Types of inheritance	https://youtu.be/rr7HVs4d1Qo
V	Pointers to Objects	https://www.youtube.com/watch?v=gPgK3nM716

Opening and Closing of a File	https://www.youtube.com/watch?v=M-xLfYgDDc
Sequential I/O Operations	https://www.youtube.com/watch?v=0Jf9UQ3MURo

Course Designers

1. Dr. M. Deepalakshmi, Department of B Com(e-Com) & SF
2. Mrs. T. Subamathi, Department of B Com(e-Com) & SF

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP23A03	BUSINESS LAW	THEORY	73	2	-	4

Preamble

- To provide students with an understanding of general principles of law of contract and special contracts
- To provide an insight into the sale of Goods Act.
- To familiarize with various types of Insurance and claim.

Prerequisite

- Basic Knowledge on Indian contract Act

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	State the fundamental rules of commercial law applicable to all the business context	K1
CLO2	Understand the different elements of business and legal terminology of procedures in this current business scenario	K2
CLO3	Examine the rules regarding the administration of agreements relating to the business activities	K3
CLO4	Apply the various principles of contracts and interpret the legal issues	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	S	M
CLO2	S	S	S	L	S
CLO3	S	M	S	L	M
CLO4	S	S	S	M	S

S- Strong; M-Medium; L - Low

Syllabus

UNIT I

(15 Hrs)

Indian Contract Act 1872 – ***Meaning of Contract – Definition***– Nature of Contract & Classification– ***Components of Valid Contract***- Offer & Acceptance-Consideration – Capacity to Contract.

UNIT II

(15 Hrs)

Free Consent – Unlawful Agreements – ***Quasi Contracts - Different Modes of Discharge of Contract*** – Remedies of Breach

UNIT III

(14 Hrs)

Contract of Indemnity & Guarantee, Essential elements of Indemnity and Guarantee. Rights of Surety – Discharge of Surety.***Bailment & Pledge – Rights & Duties of Bailor & Bailee***

UNIT IV

(15 Hrs)

Sale of Goods Act 1930 – Sale & Agreements to Sell – ***Rules Regarding Passing of Property in Goods***– Conditions & Warranties – Actual & Implied -Principle of “Caveat Emptor” and its Limitations.Law of Agency – Kinds of Agency –***Rights & Liabilities of Principal and Agent.***

UNIT V

(14 Hrs)

Contract of Insurance - Nature and Fundamental Principles of Insurance – Life Insurance – Fire insurance –***Marine Insurance - Policy claims***

***Highlighted Content offered in Blended Mode**

Text Book

S.No	Authors	Title	Publishers	Year and Edition
1.	Kapoor N.D	Business Law	Sultan Chand & sons	2022, 23 rd Revised Edn.

Books for Reference

S.No	Authors	Title	Publishers	Year and Edition
1.	Pillai. R.S.N & Bagavathi. B	Business Law	S.Chand & Co	2015, 3 rd Revised Edn.
2	P C Tulsian and Bharat Tulsian	Business Law	Tata McGraw-Hill	2017, 3 rd Revised Edn.

Skill Component

- Preparation of different types of Contract and to develop the working knowledge on execution of the same.
- Apply the regulatory framework on various laws pertaining to business and sale of goods in real case analysis.
- Framing a sample legal deed of understanding between bailor and bailee
- Compare and contrast different insurance policies to identify the most suitable options
- Develop Brochures, Websites or Social Media Content to promote insurance products

Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brainstorming, Activity, Case Study

Course Content and Lecture Schedule

UNIT – I (15 Hours)					
Module No	Topic	CLO Level	No of hrs	Content delivery methods	Learning Methods
1	Indian Contract Act 1872	CLO1, CLO2	2	PPT, Flipped Class	Participatory Learning
2	Meaning of Contract – Definition	CLO1, CLO2	2	Videos, Links	Participatory Learning , Blended Learning
3	Nature of Contract	CLO2, CLO3	2	PPT, PDF	Experiential Learning
4	Classification	CLO2, CLO3	2	Chalk & Talk, PPT	Participatory Learning
5	Components of Valid Contract	CLO1, CLO2, CLO3, CLO4	2	Links, PPT	Experiential Learning , Blended Learning
6	Offer & Acceptance	CLO1, CLO3, CLO4	2	Board, Chalk & Talk	Participatory Learning
7	Consideration	CLO1, CLO3, CLO4	1	Flipped Class, PPT	Participatory Learning
8	Capacity to Contract	CLO1, CLO3, CLO4	2	Flipped Class, Links	Experiential Learning
UNIT – II (15 Hours)					

9	Free Consent	CLO3, CLO4	2	Chalk & Talk, PPT	Participatory Learning
10	Unlawful Agreements	CLO3 CLO4	2	Chalk & Talk Board	Experiential Learning
11	Quasi Contracts	CLO1, CLO2 CLO3	3	Videos,PPT	Participatory Learning ,Blended Learning
12	Different Modes of Discharge of Contract	CLO2, CLO3	4	Links, PPT	Experiential Learning ,Blended Learning
13	Remedies of Breach	CLO1, CLO2 CLO 4	4	Board, PPT	Experiential Learning
UNIT – III (14 Hours)					
14	Contract of Indemnity & Guarantee	CLO1, CLO2 CLO3	3	PPT,PDF	Experiential Learning
15	Essential elements of Indemnity and Guarantee	CLO1, CLO2 CLO3	3	Chalk & Talk Board	Participatory Learning
16	Rights of Surety	CLO3, CLO4	2	PPT, Videos	Participatory Learning
17	Discharge of Surety	CLO3, CLO4	2	Board, PPT	Experiential Learning
18	Bailment & Pledge	CLO1, CLO2, CLO3	2	PPT, Link	Participatory Learning,Blended Learning
19	Rights & Duties of Bailor & Bailee	CLO1, CLO2 CLO4	2	Videos,PPT	Experiential Learning,Blended Learning
UNIT – IV (15 Hours)					
20	Sale of Goods Act 1930	CLO1, CLO2 CLO3	2	Board, PPT	Experiential Learning
21	Sale & Agreements to Sell	CLO1, CLO2 CLO4	2	Chalk & Talk Board	Participatory Learning
22	Rules Regarding Passing of Property in Goods	CLO3, CLO4	2	PPT, Links	Problem based learning,Blended Learning
23	Conditions & Warranties	CLO3, CLO4	2	Board, PPT	Experiential Learning
24	Actual & Implied	CLO3, CLO4	1	Videos, PPT	Participatory Learning

25	Principle of “Caveat Emptor” and its Limitations	CLO3, CLO4	2	PPT,PDF	Participatory Learning
26	Law of Agency	CLO1, CLO2 CLO3	1	Links,PPT	Experiential Learning
27	Kinds of Agency	CLO1, CLO2 CLO3	1	Board, PPT	Participatory Learning
28	Rights & Liabilities of Principal and Agent	CLO2, CLO3 CLO4	2	PPT, Videos	Participatory Learning ,Blended Learning
UNIT – V (14 Hours)					
29	Contract of Insurance	CLO1, CLO2 CLO3	3	Chalk & Talk Board	Participatory Learning
30	Nature and Fundamental Principles of Insurance	CLO1, CLO2 CLO3	3	PPT, Videos	Participatory Learning
31	Life Insurance	CLO1, CLO2 CLO3, CLO4	3	Board, PPT	Experiential Learning
32	Fire insurance	CLO2, CLO3 CLO 4	3	Links, PPT	Participatory Learning
33	Marine Insurance – Policy Claims	CLO1, CLO2 CLO3	2	PPT,videos	Experiential Learning ,Blended Learning

Blended Learning Links

UNIT	TOPIC	REFERENCELINK
I	Meaning of Contract – Definition	https://youtu.be/K779PXC48Sg
	Components of Valid Contract	https://www.slideshare.net/slideshow/essential-of-valid-contract/70749093
II	Quasi Contracts	https://youtu.be/5auaxv4tCfo
	Different Modes of Discharge of Contract	https://youtu.be/G7kdf4YULrs
III	Bailment & Pledge	https://www.slideshare.net/slideshow/bailment-and-pledge-70673970/70673970

	Rights & Duties of Bailor & Bailee	https://www.youtube.com/watch?v=Aun9IsJAoH8
IV	Rules Regarding Passing of Property in Goods	https://www.slideshare.net/slideshow/passing-of-property-in-goods/15421247
	Rights & Liabilities of Principal and Agent	https://www.slideshare.net/slideshow/rights-and-duties-of-agent-principal-and-delegation-of-authority/251929371
V	Marine Insurance – Policy Claims	https://slideplayer.com/slide/10937785/

Course Designers

1. Dr. R. Jayasathya.
2. Mrs. R. Sangeetha

COURSE CODE	COURSE NAME	Category	L	T	P	Credit
EC23A03	BUSINESS ECONOMICS	Theory	73	2	-	4

Preamble

- To introduce micro economic and macroeconomic concepts
- To familiarize various economic theories
- To interpret and examine the monetary and fiscal policy

Prerequisite

- Basic knowledge in economics

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define and understand the various laws and concepts of economics	K1
CLO2	Demonstrate and interpret different market structure, utility, production and pricing methods	K2
CLO3	Identify and develop economic theories and public finance system.	K3
CLO4	Analyze the functioning of economy at the macro level.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	S	S
CLO2	S	S	S	S	L
CLO3	S	M	S	M	S
CLO4	S	M	S	M	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

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***

Unit II (14 Hrs)

Demand and Supply Functions: Meaning of Demand – Determinants and Distinctions of demand – ***Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium***.Consumer Behaviour: Law of Diminishing Marginal utility– ***Equi-marginal Utility*** –Indifference Curve– Definition, Properties and equilibrium

Unit III (15 Hrs)

Production :Law of Variable Proportion – Laws of Returns to Scale – ***Producer's equilibrium*** –Economies of Scale.***Cost Classification – Break Even Analysis***.Product Pricing: Price and Output Determination under Perfect Competition,***Monopoly– Discriminating monopoly*** – Monopolistic Competition – ***Oligopoly*** – Pricing objectives and Methods

Unit IV(15 Hrs)

National Income- Gross National Product- ***Net National Product***– Gross Domestic Product-***Measurement of National Income - Consumptions, savings and investments***.Theory of Employment- Type of unemployment- ***Labour and Population theories- Definition of capital and growth of capital***- Steps in capital formation. Money - Definition and functions of money-Quantity theory of money. ***Public Finance - Principle of taxation*** - Effect of taxation on production and distribution - Deficit financing system

Unit V (15 Hrs)

Monetary and Fiscal Policies– ***Measures of money stock*** – ***Policy and money supply – Instruments of monetary policy–Fiscal policy***–The union budget – State budgets– ***Finances of the union and the states –The Finance commission***– Importance of the budget.

Text Book

Sl. No.	Author Name	Title of the book	Publisher	Year and Edition
1	Sundharam K P M Sundharam E N	Business Economics(Unit I-IV)	Sultan Chand & Sons -New Delhi – 02.	2022 Edition
2	Shankaran S	Business Economics(Unit IV)	Margham Publications Ch -17	2020, 3 rd Edition
3	Francis Cherunilam	Business Environment(UnitV)	Himalaya Publishing House, Mumbai – 04	2023,31 th Edition

Reference Books

Sl. No.	Author Name	Title of the book	Publisher	Year and Edition
1	Chaudhary C.M	Business Economics	RBSA Publishers - Jaipur- 03.	2019 Edition
2	MehtaP.L	Managerial Economics–Analysis, Problems & Cases	Sultan Chand & Sons -New Delhi 02.	2018, 14 th Edition

Skill Components

- Assessing potential value trade-offs to maximize profits and use resources efficiently.
- Forecasting profits by analysing marginal costs and benefits to inform business strategies.
- Utilizing demand data to budget effectively and allocate resources for improved financial outcomes.
- Examining market dynamics to understand the relationship between supply, demand, and pricing.
- Interpreting national income data to gauge economic growth, stability, and development progress.
- Understanding fiscal dynamics between government levels to optimize cost management and revenue generation.

Course Content and Lecture Schedule

Module No.	Topic	CLOs	No. of Periods	Content Delivery Methods	Learning Method
UNIT– 1 (14 Hours)					
1	Introduction to Economics –Wealth, Welfare and Scarcity Views on Economics	CLO1, CLO2	2	Group Discussion PPT	Participatory Learning
2	Positive and Normative Economics	CLO2, CLO3	2	Videos and discussion	Participatory Learning, Blended Learning
3	Definition – Scope and Importance of Business Economics	CLO1	2	Quiz	Participatory Learning
4	Concepts: Production Possibility frontiers	CLO2, CLO4	2	PPT, Links	Participatory Learning, Blended Learning
5	Opportunity Cost	CLO2, CLO3	1	Videos, PPT	Participatory Learning, Blended Learning
6	Accounting Profit and Economic Profit	CLO1, CLO2	1	Assignment	Problem Based Learning
7	Incremental and Marginal Concepts	CLO2, CLO3, CLO4	1	Class Lecture, chalk and talk	Experimental Learning
8	Time and Discounting Principles	CLO2, CLO3	2	Quiz	Experimental Learning
9	Concept of Efficiency	CLO2, CLO3	1	Assignment	Participatory Learning
UNIT– II (14 Hours)					

10	Meaning of Demand – Determinants and Distinctions of demand	CLO1, CLO2	2	Interaction and discussion	Participatory Learning
11	Law of Demand –Elasticity of Demand	CLO3, CLO4	2	Quiz	Participatory Learning, Blended Learning
12	Demand Forecasting	CLO2, CLO3	2	Videos, PPT	Participatory Learning, Blended Learning
13	Supply concept and Equilibrium	CLO3, CLO4	2	Videos, Links	Participatory Learning, Blended Learning
14	Consumer Behaviour: Law of Diminishing Marginal utility	CLO2, CLO3	2	Group Discussion PPT	Experimental Learning
15	Equi-marginal Utility	CLO2, CLO3	2	Assignment	Experimental Learning, Blended Learning
16	Indifference Curve –Definition, Properties and equilibrium	CLO2, CLO3	2	Interaction and Discussion	Problem Based Learning
UNIT– III (15 Hours)					
17	Law of Variable Proportion– Laws of Returns to Scale	CLO3, CLO4	2	Interaction and Discussion	Participatory Learning
18	Producer’s equilibrium	CLO2, CLO3, CLO4	2	Video, PPT	Participatory Learning, Blended Learning
19	Economies of Scale	CLO2, CLO3	2	Quiz	Participatory Learning
20	Cost Classification –Break Even Analysis	CLO3, CLO4	2	Links, Case study	Participatory Learning, Blended

					Learning
21	Product Pricing: Price and Output Determination under Perfect Competition	CLO2, CLO3	2	Group Discussion, PPT	Participatory Learning
22	Monopoly– Discriminating monopoly	CLO2, CLO3	1	Video, PPT	Experimental Learning, Blended Learning
23	Monopolistic Competition	CLO2, CLO3	1	Quiz	Experimental Learning
24	Oligopoly	CLO3, CLO4	1	Class Lecture, Links	Participatory Learning, Blended Learning
25	Pricing objectives and Methods	CLO3, CLO4	2	Group Discussion, PPT	Problem Based Learning
UNIT– IV (15 Hours)					
26	National Income, Gross National Product	CLO1, CLO2	2	Class Lecture, chalk and talk	Participatory Learning
27	Net National Product	CLO2, CLO3, CLO4	1	Video, PPT	Participatory Learning, Blended Learning
28	Gross Domestic Product	CLO3, CLO4	1	Quiz	Participatory Learning
29	Measurement of National Income -Consumptions, savings and investments	CLO3, CLO4	2	Links, PPT	Participatory Learning, Blended Learning
30	Theory of Employment- Type of unemployment	CLO2, CLO3	2	Assignment	Participatory Learning

31	Labour and Population theories-Definition of capital and growth of capital	CLO3, CLO4	2	Video, PPT	Experimental Learning, Blended Learning
32	Steps in capital formation. Money -Definition and functions of money-Quantity theory of money	CLO3, CLO4	2	Interaction and Discussion	Experimental Learning
33	Public Finance- Principle of taxation	CLO3, CLO4	1	Group Discussion, PPT	Participatory Learning, Blended Learning
34	Effect of taxation on production and distribution-Deficit financing system	CLO2, CLO3	2	Assignment	Problem Based Learning
UNIT-V (15 Hours)					
35	Monetary and Fiscal Policies	CLO1, CLO2	2	Class Lecture, chalk and talk	Participatory Learning
36	Measures of money stock	CLO3, CLO4	2	Video, PPT	Participatory Learning, Blended Learning
37	Policy and money supply– Instruments of monetary policy– Fiscal policy	CLO2, CLO3	2	Links, Quiz	Participatory Learning, Blended Learning
38	The union budget–State budgets	CLO2, CLO3, CLO4	3	Assignment	Experimental Learning
39	Finances of the union and the states – The Finance commission	CLO2, CLO3	3	Video, PPT	Experimental Learning, Blended Learning
40	Importance of the budget	CLO3, CLO4	3	Group Discussion, PPT	Problem Based Learning

Learning Methodology

S.No	Learning Methodology	Percentage
1	Participatory Learning	64
2	Experimental Learning	26
3	Problem Based Learning	10

Blended Learning Links

UNIT	TOPIC	REFERENCE LINK
I	Positive and Normative Economics	https://www.investopedia.com/ask/answers/12/difference-between-positive-normative-economics.asp
	Concepts: Production Possibility frontiers – Opportunity Cost	https://www.youtube.com/watch?v=O6XL2CDPU https://www.youtube.com/watch?v=NGd35U0PkH0
	Time and Discounting Principles –Concept of Efficiency	https://www.youtube.com/watch?v=eTLmx-BJGu4 https://www.youtube.com/watch?v=Aonjw3nNm34
II	Law of Demand – Elasticity of Demand – Demand Forecasting	https://www.youtube.com/watch?v=lztUC9ZNM7Q https://www.youtube.com/watch?v=i9OK5muWma0
	Supply concept and Equilibrium	https://www.youtube.com/watch?v=3xCzhdVtdMI
	Equi-marginal Utility	https://www.youtube.com/watch?v=LOjyVoGTGj8
III	Producer's equilibrium	https://www.toppr.com/guides/business-economics/laws-of-production/producers-equilibrium/
	Cost Classification – Break Even Analysis	https://www.youtube.com/watch?v=hCFDmGIH4H4
	Monopoly–Discriminating monopoly	https://www.youtube.com/watch?v=DRTRnMp1XUg
	Oligopoly	https://www.youtube.com/watch?v=OiJSEZYCljU
IV	Net National Product	https://corporatefinanceinstitute.com/resources/economics/net-national-product-nnp/

	Measurement of National Income - Consumptions, savings and investments	https://www.youtube.com/watch?v=N9VIsauE0RA
	Labour and Population theories- Definition of capital and growth of capital	https://www.youtube.com/watch?v=0enUEQxv5sM
	Public Finance - Principle of taxation	https://www.youtube.com/watch?v=oU-cC0iZq5A
V	Measures of money stock	https://www.godigit.com/life-insurance/wealth-management/guides/what-are-the-measures-of-money-supply
	Policy and money supply – Instruments of monetary policy –Fiscal policy	https://www.youtube.com/watch?v=uBaTPugw3M4
	Finances of the union and the states –The Finance commission	https://www.youtube.com/watch?v=WxWrW7rvjE0

Course Designers

1. Dr.A.Karthika, Department of BCom(e-Com)&(SF)
2. Dr.S.Yesodha, Department of BCom(e-Com)&(SF)

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
EC23A04	AUDITING	THEORY	73	2	-	4

Preamble

- Introduce the basic concepts of auditing, with the emphasis on the external and internal auditing contexts
- To gain a fair working knowledge in the areas of internal check in practice in various organizations
- To ensure a complete understanding of the importance of vouching of Financial Statements

Prerequisite

- No prerequisite required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the basic auditing principles, concepts, planning an audit and due diligence.	K1
CLO2	Illustrate the steps required to perform Internal control and Internal check, Vouching and Verification and Valuation of Assets and Liabilities.	K2
CLO3	Gain expert knowledge on current auditing practices and procedures and apply them in auditing engagements as well as detection of frauds.	K3
CLO4	Analyze the auditing procedures relating to company audit and audit report, EDP in auditing process.	K4

Mapping with Programme Learning Outcome

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	M	M
CLO3	S	S	M	S	S
CLO4	S	S	S	M	M

S-Strong;M-Medium; L-Low

UnitI(14Hrs)

Definition- General Objectives of Auditing - ***Advantages and Limitations of Auditing – Auditing and Investigation*** - Qualification of an Auditor – Auditors Vis-a Vis Errors and Frauds. ***Various types of audit -Continuous audit - Final Audit – interim audit*** - Balance Sheet audit - Merits and Demerits.

Unit II(15Hrs)

Auditing in EDP Environment - ***Audit procedure - Planning of Audit*** - Audit program –Audit Note book - ***Audit Working Papers - Internal Control*** - Internal Check. Internal Check as regards cash, wages, sales etc.***Position of External Auditors as to Internal Auditor.***

Unit III(14Hrs)

Vouching–***Vouching of Cash transactions-Trading transactions***-Impersonal ledger.

Unit IV(15Hrs)

Verification and Valuation of Assets and Liabilities – Land & Buildings, Plant &

Machinery, patents & Trademarks, Furniture, Investments, Stock, Bills Receivable, Cash.

***Auditors' position & duty regarding Reserves and provisions* - *Depreciation*.**

Unit V (15Hrs)

Company Audit - ***Audit of Share capital and Share Transfer - Appointment and Removal of Auditors*** – Rights and Duties of Company Auditors – liabilities – Audit Report - Qualities of audit report.

Text Book

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Dinkar Pagare	Principles and practices of Auditing	S.Chand & Sons, New Delhi	Edition 13th, 2020

Reference Books

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Tandon.B.N, Sudharsanam And Sundarabahu.	A Hand Book of Practical Auditing	S.Chand & Company Ltd.	Edition, 2016
2.	Kumar, Pardeep Sachdeva, Baldev Singh, Jagwant	Auditing Theory And Practice	Kalyani Publishers	Edition., 13th, 2014

Skill Components

- Examine financial statements and transactions to ensure compliance with accounting standards and legal regulations.
- Evaluate organizational processes to support growth, enhance efficiency, and reduce fraud and errors.
- Perform unbiased reviews of financial statements to provide stakeholders with an accurate picture of financial health.
- Confirm the accuracy and proper valuation of assets and liabilities in financial statements.
- Prepare detailed audit reports, form professional opinions, and ensure compliance with auditing standards.

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar.

Contents and Presentation Schedule

Mod ule No.	Topic	CLOs	No. of Periods	Content Delivery Methods	Learning Method
UNIT– 1 (14 Hours)					
1	Definition- General Objectives of Auditing	CLO1	2	Group Discussion, PPT	Participatory Learning
2	Advantages and Limitations of Auditing – Auditing and Investigation	CLO1, CLO3	2	Videos, PPT	Participatory Learning, Blended Learning
3	Qualification of an Auditor – Auditors Vis-a Vis Errors and Frauds	CLO2, CLO3	3	Quiz	Problem Based Learning
4	Various types of audit -Continuous audit - Final Audit- merits and demerits	CLO1, CLO3	3	Links, PPT	Experimental Learning, Blended Learning
5	Interim audit - Merits and Demerits	CLO4,	2	Quiz	Participatory Learning
6	Balance Sheet audit- Merits and Demerits	CLO1, CLO2 CLO4	2	Group Discussion, PPT	Experimental Learning
Unit II (15 Hours)					
7	Auditing in EDP Environment	CLO1	2	Interaction and Discussion	Participatory Learning
8	Audit procedure - Planning of Audit	CLO1, CLO3	2	Videos, PPT	Participatory Learning, Blended Learning
9	Audit program –Audit Note book	CLO3, CLO4	3	Group Discussion	Problem Based Learning
10	Audit Working Papers - Internal Control	CLO2, CLO4	3	Links, PPT	Experimental Learning, Blended Learning
11	Internal Check-Internal Check as regards cash, wages, sales, etc	CLO1, CLO2 CLO4	3	Assignment	Participatory Learning

12	Position of External Auditors as to Internal Auditor	CLO4	2	Videos, PPT	Experimental Learning, Blended Learning
Unit III (14 Hours)					
13	Vouching	CLO1	3	Interaction and Discussion	Participatory Learning
14	Vouching of Cash transactions	CLO1, CLO2	3	Links, PPT	Participatory Learning, Blended Learning
15	Trading transactions	CLO2, CLO4	4	Videos, PPT	Experimental Learning, Blended Learning
16	Impersonal ledger	CLO3	4	Group Discussion, PPT	Problem Based Learning
Unit IV (15 Hours)					
17	Verification and Valuation of Assets and Liabilities	CLO3, CLO4	3	Group Discussion	Participatory Learning
18	Land & Buildings, Plant & Machinery	CLO1, CLO2	3	Seminar	Participatory Learning
19	patents & Trademarks, Furniture, Investments, Stock, Bills Receivable, Cash	CLO4	3	Assignment	Problem Based Learning
20	Auditors' position & duty regarding Reserves and provisions	CLO2	3	Videos, PPT	Experimental Learning, Blended Learning
21	Depreciation	CLO4	3	Links, PPT	Participatory Learning, Blended Learning
Unit V (15 Hours)					
22	Company Audit	CLO1	2	Group Discussion, PPT	Participatory Learning
23	Audit of Share capital and Share Transfer	CLO1, CLO3	3	Videos, PPT	Participatory Learning, Blended Learning
24	Appointment and Removal of Auditors	CLO4	2	Links, PPT	Participatory Learning, Blended Learning

					Learning
25	Rights and Duties of Company Auditors	CLO3, CLO4	3	Group Discussion	Experimental Learning
26	liabilities - Audit Report	CLO2	3	Group Discussion, PPT	Problem Based Learning
27	Qualities of audit report	CLO1, CLO2, CLO4	2	Assignment	Experimental Learning

Learning Methodology

S.No	Learning Methodology	Percentage
1	Participatory Learning	60
2	Experimental Learning	30
3	Problem Based Learning	10

Blended Learning Links

UNIT	TOPIC	REFERENCE LINK
I	Advantages and Limitations of Auditing – Auditing and Investigation	https://commercemates.com/advantages-disadvantages-auditing/
	Various types of audit - Continuous audit - Final Audit – interim audit	https://www.youtube.com/watch?v=c1RVz9bKduE https://www.slideshare.net/MoonBhatti2/interim-audit
II	Audit procedure - Planning of Audit	https://www.youtube.com/watch?v=bPhtX_tTV1s
	Audit Working Papers - Internal Control	https://www.accountingnotes.net/auditing/internal-check/internal-control-and-internal-checking-system-auditing/14798
	Position of External Auditors as to Internal Auditor	https://www.slideshare.net/srinivasmethuku/role-and-responsibilities-of-auditor
III	Vouching of Cash transactions-Trading transactions	http://www.iimchyderabad.com/econtent/Auditing%20Units-%20IV%20and%20V.pdf https://egyankosh.ac.in/bitstream/123456789/13778/1/Unit-5.pdf https://www.tutorialspoint.com/auditing/auditing_trading_transactions.htm

IV	Auditors' position & duty regarding Reserves and provisions	https://www.tutorialspoint.com/auditing/auditing_depreciation_reserves_provision.htm
	Depreciation	https://www.tutorialspoint.com/auditing/auditing_trading_transactions.htm
V	Audit of Share capital and Share Transfer - Appointment and Removal of Auditors	https://eadvisors.in/audit-of-share-capital/ https://accountlearning.com/auditing-transfer-of-shares-role-of-auditor/ https://www.youtube.com/watch?v=pD7qJVKceWw

Course Designers

1. Dr. S. Yesodha, Department of B Com(e-Com) & SF
2. Ms. S. Janani, Department of B Com(e-Com) & SF

Course Code	Course Name	Category	L	T	P	Credit
EC23CP4	PROGRAMMING IN C++ PRACTICAL	Practical	-	-	45	2

Preamble

- To inculcate C++ programming ability among the students.
- To provide knowledge about the implementation of C++ concepts in to programming

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall C++ Programming Structure	K1
CLO2	Apply operators and functions of C++	K2
CLO3	Illustrate the object oriented concept in programming	K3
CLO4	Demonstrate Virtual Functions in C++	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S-Strong; M-Medium; L-Low

Syllabus

1. Write a program that prints the odd and even numbers within a given range by checking each number's parity.
2. Create a program that takes a set of numbers as input and calculates the maximum and minimum values among them using basic comparison.
3. Design a class that performs arithmetic operations (addition, subtraction, multiplication, division) using member functions.
4. Implement a program that stores and displays student details such as name, roll number, and marks using a class.
5. Write a program to manage the details (e.g., name, employee ID, department) of multiple managers using an array of objects.
6. Create a program where a friend function computes the mean (average) of a set of numbers stored in a class.
7. Design a class with a friend function that swaps the values of two variables without using any extra memory.
8. Implement a class that uses a static member variable and a static member function to access and modify the value of the static variable.
9. Write a program to add two complex numbers by using constructors to initialize the real and imaginary parts.
10. Create a program that manipulates strings using dynamic memory allocation in constructors, including operations like concatenation.
11. Implement a program that demonstrates the use of destructors for releasing resources or memory when an object goes out of scope.
12. Use single inheritance to create a program that calculates simple and compound interest for a given principal, rate, and time.
13. Design a program that calculates depreciation using the straight-line or reducing balance method based on user input.
14. Implement a program to demonstrate hybrid inheritance, where a class is derived from multiple base classes, combining features from each.
15. Write a program that demonstrates the use of virtual functions for achieving runtime polymorphism, allowing dynamic method dispatch.

Pedagogy

Demonstration through System, Demonstration through PPT

Course Contents and Presentation Schedule

Module No.	Topic	CLOS	No. of Periods	Content delivery methods	Learning Method
1	Write a program that prints the odd and even numbers within a given range by checking each number's parity.	CLO4	3	Demo, Hands-on training	Participatory, Experimental Learning
2	Create a program that takes a set of numbers as input and calculates the maximum and minimum values among them using basic comparison.	CLO4	3	Demo, Hands-on training	Participatory, Experimental Learning
3	Design a class that performs arithmetic operations (addition, subtraction, multiplication, division) using member functions.	CLO4	2	Demo, Hands-on training	Participatory, Experimental Learning
4	Implement a program that stores and displays student details such as name, roll number, and marks using a class.	CLO4	2	Demo, Hands-on training	Participatory, Experimental Learning
5	Write a program to manage the details (e.g., name, employee ID, department) of multiple managers using an array of objects.	CLO4	3	Demo, Hands-on training	Participatory, Experimental Learning
6	Create a program where a friend function computes the mean (average) of a set of numbers stored in a class.	CLO4	3	Demo, Hands-on training	Participatory, Experimental Learning

7	Design a class with a friend function that swaps the values of two variables without using any extra memory.	CLO4	3	Demo, Hands-on training	Participatory, Experimental Learning
8	Implement a class that uses a static member variable and a static member function to access and modify the value of the static variable.	CLO4	3	Demo, Hands-on training	Participatory, Experimental Learning
9	Write a program to add two complex numbers by using constructors to initialize the real and imaginary parts.	CLO4	3	Demo, Hands-on training	Participatory, Experimental Learning
10	Create a program that manipulates strings using dynamic memory allocation in constructors, including operations like concatenation.	CLO4	3	Demo, Hands-on training	Participatory, Experimental Learning
11	Implement a program that demonstrates the use of destructors for releasing resources or memory when an object goes out of scope.	CLO4	3	Demo, Hands-on training	Participatory, Experimental Learning
12	Use single inheritance to create a program that calculates simple and compound interest for a given principal, rate, and time.	CLO4	3	Demo, Hands-on training	Participatory, Experimental Learning
13	Design a program that calculates depreciation using the straight-line or reducing balance method based on user input.	CLO4	2	Demo, Hands-on training	Participatory, Experimental Learning

14	Implement a program to demonstrate hybrid inheritance, where a class is derived from multiple base classes, combining features from each	CLO4	3	Demo, Hands-on training	Participatory, Experimental Learning
15	Write a program that demonstrates the use of virtual functions for achieving runtime polymorphism, allowing dynamic method dispatch.	CLO4	3	Demo, Hands-on training	Participatory, Experimental Learning

Skill Component

- Develop skills in parity checks, comparison logic, and basic numerical operations for problem-solving.
- Gain proficiency in designing and implementing classes to manage and manipulate data effectively.
- Utilize friend functions, constructors, destructors, and static members for advanced class functionalities.
- Apply concepts of inheritance (single and hybrid) and polymorphism to create flexible and reusable code.
- Integrate practical applications like interest calculation, depreciation, and complex number operations into programming tasks.

Course Designers

1. Dr.M.Deepalakshmi, Department of B Com(e-Com) & SF
2. Ms. S. Janani, Department of B Com(e-Com) & SF

Learning Methodology

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50
2	Experimental Learning	50

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
NM23EII	Entrepreneurship and Innovation (Ignite X)	THEORY	30	-	-	2

Ignite Course

Course Learning Objectives

1	Inspire; develop entrepreneurial mind-set and attributes; entrepreneurial skill sets for venture creation and intrapreneurial leadership
2	Apply process of problem-opportunity identification and validation through developing a macro perspective of the market, industries and customers while using design thinking principles.
3	Understand and analyse Customer and Market segmentation, estimation of Market size, Customer personae development and validation
4	Understand and Initiate Solution design, Prototyping for Proof of Concept. Understand MVP development and validation to determine Product-Market fit
5	Craft initial Business and Revenue models, financial planning and pricing strategy for profitability and financial feasibility of a venture. Understand relevance and viability of informal and formal funding with respect to different business models.
6	Understand and develop Go-to-Market strategies with a focus on digital marketing channels.
7	Understand and apply story telling skills in presenting a persuasive and defensible Venture Pitch.

Course Content

Unit I: Entrepreneurship Fundamentals & Context

Meaning and concept, attributes and mindset of entrepreneurial and intrapreneurial leadership, role models in each and their role in economic development. Gamified role play based exploration aligned to one's short term career aspiration and ambition. An understanding of how to build entrepreneurial mindset, skillsets, attributes and networks while on campus.

Core Teaching Tool: Simulation, Game, Industry Case Studies (Personalized for students – 16 industries to choose from), Venture Activity

Unit II: Problem & Customer Identification

Understanding and analysing the macro-Problem and Industry perspective, technological, socio-economic and urbanization trends and their implication on new opportunities. Identifying passion, identifying and defining problem using Design thinking principles. Analysing problem and validating with the potential customer. Iterating problem-customer fit. Understanding customer segmentation, creating and validating customer personas. Competition and Industry trends mapping and assessing initial opportunity.

Core Teaching Tool: Several types of activities including Class, game, Gen AI, ‘Get out of the Building’ and Venture Activity.

Unit III : Solution design & Prototyping, Opportunity Assessment and Sizing

Understanding Customer Jobs-to-be-done and crafting innovative solution design to map to customer’s needs and create a strong value proposition. Developing Problem-solution fit in an iterative manner. Understanding prototyping and MVP. Developing a feasibility prototype with differentiating value, features and benefits. Initial testing for proof-of-concept and iterate on the prototype.

Core Teaching Tool: Venture Activity, no code Innovation tools, Class activity

Unit IV : Business & Financial Model, Go-to-Market Plan

Introduction to Business model and types, Lean approach, 9 block lean canvas model, riskiest assumptions to Business models. Importance of Build - Measure – Lean approach Business planning: components of Business plan- Sales plan, People plan and Financial plan, Financial Planning: Types of costs, preparing a financial plan for profitability using financial template, understanding basics of Unit economics and analysing financial performance. Introduction to Marketing and Sales, Selecting the Right Channel, creating digital presence, building customer acquisition strategy. Choosing a form of business organization specific to your venture, identifying sources of funds: Debt & Equity, Map the Start-up Lifecycle to Funding Options.

Core Teaching Tool: Founder Case Studies – Sama and SecurelyShare; Class activity and discussions; Venture Activities.

Unit V: Scale Outlook and Venture Pitch readiness

Understand and identify potential and aspiration for scale vis a vis your venture idea. Persuasive Storytelling and its key components. Build an Investor ready pitch deck.

Core Teaching Tool: Class activity and discussions; Venture Activities.

References

1. Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha (2020). Entrepreneurship, McGrawHill, 11th Edition.
2. Ries, E. (2011). The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses. Crown Business
3. Osterwalder, A., & Pigneur, Y. (2010). Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers. John Wiley & Sons.
4. Chowdhry Ajay, (2023) Just Aspire: Notes on Technology, Entrepreneurship and the Future,
5. Simon Sinek (2011) Start With Why, Penguin Books limited

6. Brown Tim (2019) Change by Design Revised & Updated: How Design Thinking Transforms Organizations and Inspires Innovation, Harper Business

7. Namita Thapar (2022) The Dolphin and the Shark: Stories on Entrepreneurship, Penguin Books Limited

8. Collins Jim, Porras Jerry, (2004) Built to Last: Successful Habits of Visionary Companies

9. Burlington Bo, (2016) Small Giants: Companies That Choose to Be Great Instead of Big

10. Saras D. Sarasvathy, (2008) Effectuation: Elements of Entrepreneurial Expertise, Elgar Publishing Ltd

Web Resources

- Learning resource- IgniteX Course Wadhvani platform (Includes 200+ components of custom created modular content + 500+ components of the most relevant curated content)

Course Code	Course Name	Category	L	T	P	Credit
EC22SBCE	Recent trends in Social Media Marketing	Theory	45	-	-	3

S.No	Course Name	Course Link	No. of Hours
1	Facebook, Instagram, and Snapchat Marketing	https://www.coursera.org/learn/facebook-instagram-snapchat-marketing	11
2	Influencer Marketing Strategy	https://www.coursera.org/learn/influencer-marketing-strategy	23
3	Social Media and Digital Marketing Fundamentals	https://www.coursera.org/learn/social-media-digital-marketing-fundamentals	10



PSGR
Krishnammal College for Women



DEPARTMENT OF BCOM (e-COMMERCE)

**CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOMES - BASED CURRICULUM FRAMEWORK (LOCF)**

BACHELOR OF COMMERCE WITH e-COMMERCE

**2023– 2026 BATCH
(V SEMESTER)**



BACHELOR OF COMMERCE WITH e-COMMERCE
CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOMES - BASED CURRICULUM FRAMEWORK (LOCF)
SCHEME & SYLLABUS OF EXAMINATION
2023-2026 BATCH
SEMESTER V

Sem	Part	Course Code	Title of the Course	Course Type	Instruction hours/week	Contact hours	Tutorial Hours	Duration of Examination	Examination Marks			Credits
									CA	ESE	Total	
V	III	EC23C09	C#.NET	CC	5	73	2	3	25	75	100	5
	III	BP23C10/ CM23C11	Management Accounting	CC	5	73	2	3	25	75	100	4
	III	BP23C11/ CM23C12	Direct Taxation	CC	6	88	2	3	25	75	100	4
	III	EC23E01/ EC23E02/ CM23E03	Informatics and Cyber Law/ International Trade/ Performance Management	DSE	5	73	2	3	25	75	100	5
	III	EC23CP5	Software Development Using C#.NET Practical	CC	4	60	-	3	15	35	50*	2
	III	EC23SBP1	E-Commerce Data Analytics and Visualization Practical	SEC	3	41	4	2	100	--	100	3
	III	EC23AC1/ BP23AC1	Retail Management / Business Communication	ACC	-	-	-	3	25	75	100	5 ^{\$}
	IV	NM21CS1	Cyber Security I	AECC	2	30	-	--	100	--	100	Gr.
	IV	EC23INST	Fieldwork/Institutional Training	DSE	-	-	-	-	100	--	100	2
	VI	EC23COM	Comprehensive Examination	GC	-	--	-	--	100	--	100	Gr.
I-IV	VI	COM15SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I-V	VI	16BONL 1 16BONL 2	Online Course Online Course	ACC	-	-	-	-	-	-	-	-

CC – Core Courses

CA – Continuous Assessment Elective

ESE - End Semester Examination

DSE – Discipline Specific

SEC- Skill Enhancement Course

ACC-Additional Credit Course

GC- General Course

Gr. -Grade

AECC- Ability Enhancement Compulsory Course

^{\$}Credits applicable to candidates who take up Advanced level Course examination

*CA conducted for 25 and converted into 15, ES E conducted for 75 and converted into 35

Examination System

One test for continuous assessment will be conducted on per-determined dates i.e., commencing on the 50th day from the date of reopening. The Model exam will be conducted after completing 85th working days. Marks for ESE and CA with reference to the maximum for the courses will be as follows

UG - Core and Allied - (First 3 Units)

CA Question from each unit comprising of

One question with a weightage of 2 Marks	: 2 x 3 = 6
One question with a weightage of 5 Marks (Internal Choice at the same CLO level)	: 5 x 3 = 15
One question with a weightage of 8 Marks (Internal Choice at the same CLO level)	: 8 x 3 = 24
Total	: 45 Marks

CA Question Paper Pattern:(for Management Accounting & Direct Taxation)

Question from each unit comprising of

One question with a weightage of 2 Marks	: 2 x 3 = 6
One question with a weightage of 5 Marks	: 5 x 3 = 15
One question with a weightage of 8 Marks (Internal Choice at the same CLO level)	: 8 x 3 = 24
Total	: 45 Marks

End Semester Examination – Question Paper Pattern and Distribution of Marks UG - Core and Allied courses:

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks	: 2 x 5 = 10
One question with a weightage of 5 Marks (Internal Choice at the same CLO level)	: 5 x 5 = 25
One question with a weightage of 8 Marks (Internal Choice at the same CLO level)	: 8 x 5 = 40
Total	: 75 Marks

ESE Question Paper Pattern:(for Management Accounting & Direct Taxation) 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks	: 2 x 5 = 10
One question with a weightage of 5 Marks	: 5 x 5 = 25
One question with a weightage of 8 Marks (Internal Choice at the same CLO level)	: 8 x 5 = 40
Total	: 75 Marks

ADVANCED LEARNERS COURSE

Eligibility- The student should secure 75% in Part III subjects till IV semester (Optional not included for grant total and total credits earned). Extra credit 5 per paper.

End Semester for UG - Advance Learner Courses

Section A 5 questions out of 8 - open choice	:	5x5=25
Section B 5 questions out of 8-open choice	:	5x10=50
Total	:	75 marks

Continuous Internal Assessment Pattern Theory

CIA Test (conducted for 45 marks after 50 days)	:	5 marks
Model Exam(Conducted for 75 marks after 85 days , Each Unit 15Marks)	:	7 marks
Seminar/Assignment/Quiz	:	5 marks
Class Participation	:	5 marks
Attendance	:	3 marks
Total	:	25 Marks

ESE Practical Pattern

The End Semester Examination will be conducted for a maximum of 75 marks respectively with a maximum 15 marks for the record and other submissions if any.

Core Practical

Lab Performance	:	7 marks
Regularity	:	5 marks
Model Exam	:	10 marks
Attendance	:	3 marks
Total	:	25 marks

Skill Based Practical course

Test I	30 Marks (Conducted for 50 marks and converted to 30 Marks)
Test II	50 Marks
Lab Performance	10 Marks
Regularity	10 Marks
Total	100 Marks

Field Work / Institutional Training

Internship for a period of 21 days at the end of the semester IV during the vacation and report to be submitted in semester V which will be evaluated for 100 marks divided as follows:

Evaluation

Attendance	:	10 Marks
Work Diary	:	15Marks
Report	:	50 Marks
Viva Voce	:	25 Marks
Total		100 Marks

Cyber Security I

- Quiz : 60 Marks
- Case Study : 20 Marks
- Poster : 20 Marks
- Total : 100 Marks**

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – EC23C09					
CLO1	S	S	M	S	S
CLO2	M	S	S	M	S
CLO3	S	M	S	S	S
CLO4	S	S	M	S	S
COURSE – BP23C10/ CM23C11					
CLO1	S	S	S	M	S
CLO2	S	S	M	S	S
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M
COURSE – BP23C11/ CM23C12					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	M	M
COURSE – EC23E01					
CLO1	S	S	S	M	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S
COURSE – EC23E02					
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	M	M
CLO4	S	S	S	M	S
COURSE – CM22E03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M

CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – EC23CP5					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S
COURSE – EC23SBP1					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

S-Strong,M-Medium

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
EC23C09	C#.NET	THEORY	73	2	-	5

Preamble

- To provide the knowledge with an overview of .NET framework
- To understand the programming structure of C# in developing applications.
- To understand the technologies like Common Language Runtime, C# and ADO.NET data access.

Prerequisite

- Basic knowledge in programming

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the basic concepts of .NET framework integrated with AI and ML.NET	K1
CLO2	Understand the general programming structure of C# in developing software solutions based on user requirements	K2
CLO3	Construct the background process with the help of windows application and database access	K3
CLO4	Examine the use of AI in e-commerce applications, with a focus on building recommendation systems using .NET	K4

Mapping with Programme Learning Outcomes

S-Strong; M-Medium

CLO	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	S	S
CLO2	M	S	S	M	S
CLO3	S	M	S	S	S
CLO4	S	S	M	S	S

Syllabus

Unit I

(15hrs)

Introducing C# - Evolution of C# - Characteristics of C# - Applications – **Difference between C++ and C#** - **Understanding .NET**: T -**The .NET Framework** - The Common Language Runtime (CLR)–Framework Base classes – Visual Studio .NET- **.NET Languages** –

Benefits of the .NET Approach - C# and the .NET- Overview of C# -A simple C# program - C# Program Structure.

Unit II (14hrs)

Literals, **Variables** and **Data types - Operators** and Expressions- Decision making and Branching – Decision Making and Looping.

Unit III (14hrs)

Methods in C# - **Declaring Methods**-Invoking Methods-Nesting of Methods-Pass by Value-Pass by Reference-Method Overloading- **Handling Arrays- Creating an Arrays- Two-Dimensional Arrays**-Manipulating strings-Structures and Enumerations.

Unit IV (15hrs)

Classes and objects- **inheritance** and **polymorphism –operator overloading** –delegates and events-Managing Console I/O Operations-Managing Errors and Exceptions- **Multi threading in C# - Windows forms and web based Application Development on .NET** – Data Access with ADO.NET

Unit V (15hrs)

Introduction to AI in .NET-Working with Open AI API –AI:Powered Image & Speech Processing-Machine Learning in C# using ML.NET- AI for Image and Video Processing-AI in E-Commerce and Recommendation Systems-AI Automation in .NET

Text Books

S.No	Authors	Title of the Book	Publishers	Year and Edition
1	E. Balagursamy	Programming in C#- A Primer	Tata Mc Graw Hill	2024 & 9 th Edn.
2	Barbara Doyle	Programming in C#	Cengage Learning India private Limited	2015 & 5 th Edn.
3	Stuart Russell Peter Norvig	Artificial Intelligence – A Model Approach	Pearson Series	2022 & 4 th Edn.

Reference Books

S.No.	Authors	Title of the Book	Publishers	Year and Edition
1	Andrew Troelsen	C# and the .Net platform	The authors press	2010 & 2 nd Edn.
2	Mark J.Price	C# and .NET core	Packt Publisher	2017 & 2 nd Edn.

Pedagogy

Lecture, Assignment, Group Discussion, Power Point Presentation and Seminar

Blended Learning Links

Unit – I

- <https://www.simplilearn.com/tutorials/cpp-tutorial/c-sharp-vs-cpp>
- <https://www.youtube.com/watch?v=mIXFpLAqDPA>
- <https://www.youtube.com/watch?v=8ew1LgfWV6s>
- <https://www.keenesystems.com/blog/the-top-12-.net-programming-languages-for-web-development>
- <https://learn.microsoft.com/en-us/dotnet/fundamentals/languages>

Unit – II

- https://www.w3schools.com/cs/cs_variables.php
- <https://www.tutorialsteacher.com/csharp/csharp-data-types#:~:text=C%20mainly%20categorized%20data%20types,delegate%20types%20C%20and%20array%20types.>
- <https://www.programiz.com/csharp-programming/operators>

Unit –III

- <https://www.completecsharptutorial.com/basic/declaring-method.php>
- https://www.tutorialspoint.com/csharp/csharp_arrays.htm
- <https://www.c-sharpcorner.com/article/working-with-arrays-in-C-Sharp/>
- <https://learn.microsoft.com/en-us/dotnet/csharp/programming-guide/arrays/>

Unit –IV

- <https://www.javatpoint.com/c-sharp-inheritance>
- <https://www.c-sharpcorner.com/UploadFile/ff2f08/understanding-polymorphism-in-C-Sharp/>
- <https://www.c-sharpcorner.com/article/operator-overloading-in-C-Sharp2/>

Unit - V

- <https://www.youtube.com/watch?v=tfXe818R2KY>
- <https://dotnet.microsoft.com/en-us/learn/ml-dotnet/get-started-tutorial/intro>

Course Content and Lecture Schedule

UNIT – I (15 Hours)					
Sl. No	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLO
1	1-2	Introducing C# - Evolution of C#	In Class Discussion using PPT	Group Discussion	CLO1
2	3-4	Characteristics of C# - Applications	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3
3	5-6	Difference between C++ and C# - Understanding .NET-The.NET	https://www.simplilearn.com/tutorials/cpp-tutorial/c-sharp-vs-cpp https://www.youtube.com/watch?v=mIXFpLAqDPA	Quiz	CLO2 CLO3

		Framework			
4	7-8	The Common Language Runtime (CLR)–Framework Base classes – Visual Studio .NET	In Class Discussion using PPT	Assignment	CLO2 CLO3
5	9-11	.NET Languages – Benefits of the .NET Approach	https://www.youtube.com/watch?v=8ewlLgfWV6s https://www.keenesystems.com/blog/the-top-12-.net-programming-languages-for-web-development	Interaction and discussion	CLO2 CLO3 CLO4
6	12	C# and the .NET-	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
7	13	Overview of C#	https://learn.microsoft.com/en-us/dotnet/fundamentals/languages	Quiz	CLO3 CLO4
8	14-15	A simple C# program - C# Program Structure.	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
Unit II (14 Hours)					
9	16-17	Literals	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
10	18-21	Variables and Data types - Operators	https://www.w3schools.com/cs/cs_variables.php https://www.tutorialsteacher.com/csharp/csharp-data-types#:~:text=C%20%20mainly%20categorized%20data%20types,delegate%20types%2C%20and%20array%20types. https://www.programiz.com/csharp-programming/operators	Assignment	CLO1 CLO2

11	22-23	Expressions	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
12	24-26	Decision making and Branching	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
13	27-29	Decision Making and Looping.	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
Unit III (14hrs)					
14	30-31	Methods in C#	In Class Discussion using PPT	Interaction and discussion	CLO1 CLO2 CLO3
15	32-33	Declaring Methods	https://www.completecsharp.tutorial.com/basic/declaring-method.php	Quiz	CLO1 CLO2 CLO3
16	34-35	Invoking Methods- Nesting of Methods	In Class Discussion using PPT	Interaction and discussion	CLO1 CLO2 CLO3
17	36-38	Pass by Value-Pass by Reference-Method Overloading	In Class Discussion using PPT	Interaction and discussion	CLO1 CLO2 CLO3
18	39-40	Handling Arrays - Creating an Arrays	https://www.tutorialspoint.com/csharp/csharp_arrays.htm https://www.c-sharpcorner.com/article/working-with-arrays-in-C-Sharp/	Assignment	CLO2 CLO3 CLO4
19	41	Two-Dimensional Arrays	https://learn.microsoft.com/en-us/dotnet/csharp/programming-guide/arrays/	Interaction and discussion	CLO2 CLO3 CLO4
20	42-43	Manipulating strings- Structures and Enumerations.	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
Unit IV (15hrs)					
21	44-45	Classes and objects	In Class Discussion using PPT	Interaction and discussion	CLO1 CLO2 CLO3

22	46-47	Inheritance	https://www.javatpoint.com/c-sharp-inheritance	Quiz	CLO1 CLO2 CLO3
23	48-49	Polymorphism – operator overloading	https://www.csharpcorner.com/UploadFile/ff2f08/understanding-polymorphism-in-C-Sharp/ https://wwwsharpcorner.com/article/operator-overloading-in-C-Sharp2/	Assignment	CLO1 CLO2 CLO3
24	50-52	Delegates and events	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
25	53-54	Managing console i/o operations- Managing Errors and Exceptions	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
26	55-56	Multithreading in C# - Windows forms and web based Application Development on .NET	https://www.knowledgehut.com/tutorials/csharp/csharp-multithreading#:~:text=Multithreading%20in%20C%23-.Multithreading%20is%20a%20method%20to%20implement%20concurrent%20programming%20where%20multiple,the%20CPU%20cycle%20time%20wastage	Interaction and discussion	CLO2 CLO3 CLO4
27	57-58	Data Access with ADO.NET	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
UNIT - V (15hrs)					
28	59-61	Introduction to AI in .NET	https://www.youtube.com/watch?v=tfXe818R2KY	Interaction and discussion	CLO1 CLO2 CLO3

29	62-64	Working with OpenAI API	In Class Discussion using PPT	Interaction and discussion	CLO1 CLO2 CLO3
30	65-67	AI:Powered Image & Speech Processing	In Class Discussion using PPT	Assignment	CLO1 CLO2 CLO3
31	68-70	Machine Learning in C# using ML. NET- AI for Image and Video Processing	https://dotnet.microsoft.com/en-us/learn/ml-dotnet/get-started-tutorial/intro Course Content and Lecture Schedule	Assignment	CLO1 CLO2 CLO3
32	71- 73	AI in E-Commerce and Recommendation Systems- AI Automation in .NET	In Class Discussion using PPT	Interaction and discussion	CLO3 CLO4

Course Designers

1. Mrs. T.Subamathi
2. Ms.S.Janani

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BP23C10/ CM23C11	MANAGEMENT ACCOUNTING	THEORY	73	2	-	4

Preamble

- To provide the fundamental knowledge and techniques in Management Accounting
- To apply the tools and techniques used to plan, control and make decisions
- To learn the Budgetary control procedures, reporting of organizational performance and calculation of variances

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the fundamental concept of management accounting and its objectives in facilitating decision making	K1
CLO2	Understand the different types of activity-based management tools through the preparation of estimates.	K2

CLO3	Analyze cost-volume-profit techniques using relevant costing and benefits to determine optimal managerial decisions.	K3
CLO4	Apply managerial accounting and its objectives in a way that demonstrates a clear understanding of ethical responsibilities.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	M	S
CLO2	S	S	M	S	S
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M

S- Strong; M-Medium

Syllabus

Unit I (15 Hrs)

Management Accounting: Meaning, *Objectives & Scope – Need* and Significance - *Relationship between Management Accounting, Cost Accounting & Financial Accounting. Financial Statement and the importance*-Tools for Analysis and Interpretation- Common Size Statements, Comparative statement and Trend Analysis

Unit II (15 Hrs)

***Ratio Analysis - Significance of Ratios - Uses and Limitations of Ratios – Classification of Ratios* -Analysis of Short Term Financial Position - Analysis of Long Term Financial Position - Profitability Ratios– Leverage Ratios – Preparation of Financial statement from ratios.**

Unit III (14 Hrs)

***Fund Flow Analysis: Meaning and Concept of Funds and Flow of Funds - Difference between Fund Flow Statement, Income Statement and Balance Sheet- Uses, Importance and Limitations of Fund Flow Statement * - Statement / Schedule of Changes in Working Capital- Funds from Operation -Statement of Sources and Application of Funds. *Cash Flow Analysis: Meaning- Classification of Cash Flows - Comparison between Fund Flow and Cash Flow Statement – Uses, Importance and Limitations of Cash Flow Statement-*Preparation of Cash Flow Statement Using Direct and Indirect methods -Accounting Standard AS 3**

Unit IV (15 Hrs)

***Budgeting and Budgetary Control : Definition, Importance, Essentials and**

Classification of Budgets*- Preparation of Cash Budget, Sales Budget, Production Budget, Direct Labour Budget, Purchase Budget, Material Budget, Overhead Budgets–Flexible Budget -Master Budget-***Budgetary control – Steps in Budgetary Control–Zero Base Budgeting***.

Unit V

(14 Hrs)

Marginal Costing:** Meaning – Features – Marginal Costing Vs Absorption Costing - Managerial Applications of Marginal Costing including transfer pricing- Significance and limitations of Marginal Costing- Marginal Cost Equation - **Cost-Volume-Profit Analysis and Break-Even Analysis-Decision Making – Make or buy Decision. ***Standard Costing-** Meaning, suitability as a management tool - limitation-**Variance Analysis***-Material and Labour Variances only.

Distribution of Marks - Theory 20% and Problems 80%

Text Book

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Sharma R.K Sashi K.Gupta Neeti Gupta	Management Accounting	Kalyani Publishers	Reprinted 2017, 4 th Edn

Reference Books

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Jain and Narang	Cost and Management Accounting	Kalyani Publishers	2020, 21 st Edn
2	Dr. Maheswari S.N & Dr.S.N.Mittal	Management Accounting	Sultan Chand and Sons	2020, 8 th Edn.Reprint
3	Reddy T.S and Reddy H.P	Management Accounting	Margham Publications	2020, 8 th Edn

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Skill Component

- Identify the financial tools for analyzing the financial reports
- Apply the different types of ratios to income & expenditure and balance sheet statement
- Analyse the working capital position of the company
- Prepare the different types of budgets for any of the business entity

- Calculate the breakeven point for a company

Course Contents and Lecture Schedule

UNIT – I (15 Hours)					
Sl. No	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLOs
1	1	Management Accounting-Meaning	In Class Discussion using PPT	Group Discussion	CLO1
2	2-4	Objectives & Scope - Need and Significance Relationship between Management Accounting, Cost Accounting & Financial Accounting.	https://nptel.ac.in/courses/110/107/110107073/ https://www.udemy.com/tutorial/management-accounting/introduction-to-management-accounting-video/	Interaction and discussion	CLO2 CLO3
3	5-6	Financial Statement and the importance	https://archive.nptel.ac.in/courses/110/107/110107073/ https://www.udemy.com/tutorial/management-accounting/introduction-to-management-accounting-video/	Quiz	CLO2 CLO3
4	7	Tools for Analysis and Interpretation	https://youtu.be/qX7x8m6snZc	Assignment	CLO2 CLO3
5	8-10	Common Size Statements	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
6	11-13	Comparative statement	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
7	14-15	Trend Analysis	In Class Discussion using PPT	Interaction and discussion	CLO3 CLO4
Unit II (15 Hours)					
8	16-17	Ratio Analysis - Significance of Ratios	https://corporatefinanceinstitute.com/resources/accounting/ratio-analysis/ https://zerodha.com/varsity/chapter/the-financial-ratio-analysis/ https://www.youtube.com/watch?v=MTq7HuvoGck	Group discussion	CLO1 CLO2

9	18-19	Uses and Limitations of Ratios	https://ncert.nic.in/textbook/pdf/leac205.pdf https://www.youtube.com/watch?v=yPUb6PsVvLA	Quiz	CLO1 CLO2
10	20	Classification of Ratios	https://youtu.be/z7UVV0exqJY	Interaction and discussion	CLO2 CLO3
11	21-23	Analysis of Short Term Financial Position	In Class Discussion using PPT and Chalk and talk	Interaction and discussion	CLO2 CLO3
12	24-26	Analysis of Long Term Financial Position	In Class Discussion using PPT and Chalk and talk	Group Discussion	CLO2 CLO3 CLO4
13	27-30	Profitability Ratios– Leverage Ratios– Preparation of Financial statement from Ratios	In Class Discussion using PPT and chalk and talk	Interaction and discussion	CLO2 CLO3 CLO4
UNIT – III (14 Hours)					
14	31	Fund Flow Analysis: Meaning and Concept of Funds and flow of funds	https://www.wallstreetmojo.co/fund-flow-statement-format/	Assignment	CLO1 CLO2 CLO3
15	32-33	Difference between Fund Flow Statement, Income Statement and Balance Sheet- Uses, Importance and Limitations of Fund Flow Statement	https://www.financestrategies.c om/accounting/management-accounting/fund-flow-statement-vs-balance-sheet-vs-income-statement/ https://groww.in/p/funds-flow-statement	Quiz	CLO1 CLO2 CLO3
16	34-36	Statement / Schedule of Changes in Working Capital- Fund from Operation -Statement of Sources and Application of Funds.	In Class Discussion using PPT and chalk and talk		CLO1 CLO2 CLO3

17	37-38	Cash Flow Analysis: Meaning- Classification of Cash Flows - Comparison between Fund Flow and Cash Flow Statement – Uses, Importance and Limitations of Cash Flow Statement	https://youtu.be/HfbqVNgGk8g http://www.nitttrc.edu.in/nptel/courses/video/110101131/L15.html https://www.oercommons.org/courses/finance-economics-basic-cash-flow-statement	Quiz	CLO1 CLO2 CLO3
18	39-44	Preparation of Cash Flow Statement Using Direct and Indirect methods - Accounting Standard AS 3	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
Unit IV – (15 Hours)					
19	45-46	Budgeting and Budgetary Control- Definition, Importance, Essentials	https://www.oercommons.org/authoring/15104-budgeting/view https://www.youtube.com/watch?v=qzDVYhJgn6I https://archive.nptel.ac.in/courses/110/101/110101132/	Quiz	CLO1 CLO2 CLO3
20	47	Classification of Budgets	https://www.volopay.com/blog/different-types-of-business-budgets/	Quiz	CLO1 CLO2 CLO3
21	48-52	Preparation of Cash Budget, Sales Budget, Production Budget,	In Class Discussion using PPT	Assignment	CLO1 CLO2 CLO3
22	53-55	Direct Labour Budget, Purchase Budget, Material Budget, Overhead Budgets	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
23	56 -58	Flexible Budget - Master Budget- Budgetary control	In Class Discussion using PPT	Group Discussion	CLO2 CLO3 CLO4

24	59	Steps in Budgetary Control-Zero Base Budgeting	https://archive.nptel.ac.in/courses/110/101/110101003/	Group Discussion	CLO2 CLO3 CLO4
UNIT – V (14 Hours)					
25	60-61	Marginal Costing: Meaning-Features- marginal Costing Vs Absorption costing	https://www.wallstreetmojo.com/marginal-costing/ https://www.oercommons.org/courses/marginal-revenue-and-marginal-cost https://www.oercommons.org/courses/marginal-cost-average-variable-cost-and-average-total-cost	Quiz	CLO2 CLO3 CLO4
26	62-65	Managerial Applications of Marginal Costing including transfer pricing- Significance and Limitations of marginal Costing- marginal costing Equation	In Class Discussion using PPT and https://www.digimat.in/nptel/courses/video/110107127/L45.html https://www.youtube.com/watch?v=81X5_bmvSDY https://youtu.be/qVG0KkLDMyE	Interaction and discussion	CLO2 CLO3 CLO4
27	66-68	Cost Volume Profit Analysis and Break Even Analysis- Decision making- Make or Buy Decision.	https://youtu.be/tuKLU6aQnJg and In class discussion using chalk and board	Assignment	CLO1 CLO2 CLO3
28	69-70	Standard Costing- Meaning- suitability as a management tool-limitation	https://archive.nptel.ac.in/courses/110/101/110101003/	Group discussion	CLO1 CLO2
29	71-73	Variance Analysis- Material and Labour Variances	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4

Course Designers

1. Dr. G. Kavitha – Department of Commerce
2. Dr. G. Indrani - Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP23C11/ CM23C12	DIRECT TAXATION	THEORY	88	2	-	4

Preamble

- To gain expert Knowledge of the provisions of Income tax Act under different heads of incomes.

Prerequisite

- No prerequisite Knowledge required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the basic principles of the Income Tax Act	K1
CLO2	Understand the assessment procedure of different heads of incomes	K2
CLO3	Apply the various procedures for submission of income tax return	K3
CLO4	Analyse the taxable income of an assessee	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	M	M

S- Strong; M-Medium

Syllabus

Unit I

(18 Hrs)

Basic Concepts - Assessment Year, Previous Year, Person, Assessee, Types of Assessee, Income, Gross Total Income, Total Income, Agricultural Income, Exempted Incomes, Incomes which do not form part of Total Income, Tax Rates, Difference between exemption and deduction, ***Capital and Revenue – Receipts, Expenditure, Losses***, - Problems on distinguishing between agricultural and non-agricultural income, capital and revenue- Residential Status and Incidence of Tax - Relationship between residential status and incidence of tax – Simple problems.

Unit II

(18 Hrs)

Income under the head ‘Salaries’: ***Income under the head ‘Salaries’: Meaning, Basis of charge, Forms of Salary***, Allowances, Perquisites, Provident Fund, ***Permissible deductions under section 16***, Retirement benefits – ***Death-cum-retirement Gratuity***, Leave Salary, Pension, Commuted pension.

Unit III

(18

Hrs)

Income under the head 'Income from House property': ***Definition of House Property, Basis of charge, Annual Value, Deductions out of annual value***, Income from let-out house property, income from self-occupied house property, unrealized rent, vacancy allowance, interest on loan, pre-construction interest, arrears of rent. ***Profits and Gains of Business or Profession - Meaning of Business or Profession*** - Computation of Profits and Gains of Business or Profession of Individual - Expenses Expressly Allowed –Expense Expressly Disallowed.

Unit IV

(17 Hrs)

Income from Capital Gains - *** Computation of Capital Gains*** - Income from Other Sources -Computation of Income from Other Sources.

Unit V

(17 Hrs)

Set off and Carry Forward Set off losses. Permissible deductions from gross total income: ***Permissible deductions from gross total income 80C, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80JJA, 80QQB, 80RRB, 80U***. Computation of total income and tax liability- Assessment of Individuals. Old regime vs New regime. ****Assessment: Procedure for Assessment. Filing of Return – Due Dates of Filing – Voluntary Filing. Introduction to e-Filing. Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN). e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS). ****

Distribution of Marks - Theory 20% and Problems 80%

***Highlighted Content offered in Blended Mode (Link Provided)**

**** Theory Only**

Text Book

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gaur V.P. and Narang D.B	Income Tax and Practice	Kalyani Publishers	Current Edition

Reference Books

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dinkar Pagare	Income Tax and Practice	Sultan Chand & Sons	Current Edition
2	Mehrothra	Income Tax and Practice	Sultan Chand & Sons	Current Edition

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Skill Component

- Identify various sources of incomes that are of revenue and capital in nature.
- To apply various concepts and practical calculations with reference to provisions.
- Collect the list of scientific research institutions under Business/Professions.
- Preparations of Tax statement for sample income.
- Filling of Demo Returns

Course Content and Lecture Schedule

Sl. No	LEC TURE	TOPIC	CONTENTS	ACTIVITY	CLOs
Unit I – 18 Hours					
1	1 -4	Basic Concepts - Assessment Year, Previous Year, Person, Assessee, Types of Assessee, Income, Gross Total Income, Total Income	https://cleartax.in/v/it/income-tax-acts-sections/section-2-definitions-income-tax-act-1961-2021/	Group Discussion	CLO1
2	5-8	Agricultural Income, Exempted Incomes, Incomes which do not form part of Total Income, Tax Rates, Difference between exemption and deduction,	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3
3	9-11	Capital and Revenue – Receipts, Expenditure, Losses	https://cleartax.in/s/capital-receipts-and-revenue-receipts	Quiz	CLO2 CLO3
4	12-15	Problems on distinguishing between agricultural and non-agricultural income, capital and revenue- Residential Status and Incidence of Tax	In Class Discussion using Black board	Assignment	CLO2 CLO3
5	16-18	Relationship between residential status and incidence of tax – Simple problems.	In Class Discussion using Black board	Interaction and discussion	
Unit II (18 Hours)					
6	19-22	Income under the head ‘Salaries’: Income under the head ‘Salaries’: Meaning, Basis of charge	https://cleartax.in/s/section-171-definition-of-salary-under-the-income-tax-act https://cleartax.in/s/5-heads-of-income-tax https://www.taxmann.com/post/blog/guide-to-income-under-the-head-salaries-and-its-computation/ https://taxguru.in/income-tax/salary-head-income.html	Group discussion	CLO1 CLO2
7	23-27	Allowances, Perquisites, Provident Fund,	In Class Discussion using PPT and Chalk and talk	Interaction and discussion	CLO2 CLO3 CLO4

8	28-30	Permissible deductions under section 16	http://groww.in/p/tax/section-16-of-income-tax-act https://cleartax.in/s/section-16-of-income-tax-act https://www.kotaklife.com/insurance-guide/savingstax/what-is-section-16-of-the-income-tax-act	Quiz	CLO2 CLO3
9	31-34	Death-cum-retirement Gratuity	In Class Discussion using PPT and chalk and talk	Interaction and discussion	CLO2 CLO3 CLO4
10	35-36	Retirement benefits, Leave Salary, Pension, and Commuted pension.	https://www.lawinsider.com/dictionary/death-cum-retirement-gratuity	Assignment	CLO2 CLO3
UNIT – III (18 Hours)					
11	37- 39	Income under the head ‘Income from House property’: Definition of House Property, Basis of charge, Annual Value, Deductions out of annual value	https://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/House-Property/Annual-Value-of- House-Property-Income.html https://incometaxmanagement.in/income-from-house-property-section-22-to-27/ https://taxguru.in/income-tax/income-house-property-income-tax-act-detailed-overview.html	Assignment	CLO1 CLO2 CLO3
12	40-44	Income from let-out house property, income from self-occupied house property, unrealized rent, vacancy allowance, interest on loan, pre- construction interest, arrears of rent.	In Class Discussion using PPT and chalk and talk	Quiz	CLO1 CLO2 CLO3 CLO4
13	45-47	Profits and Gains of Business or Profession- Meaning of Business or Profession	https://cleartax.in/s/section-28-of-income-tax-act https://www.taxmann.com/post/blog/income-from-profits-and-gains-of-business-and-profession https://taxguru.in/income-tax/income-profits-gains-business-profession.html	Group discussion	CLO1 CLO2 CLO3

14	48-51	Computation of Profits and Gains of Business or Profession of Individual.	In Class Discussion using PPT and chalk and talk	Quiz	CLO1 CLO2 CLO3 CLO4
15	52-54	Expenses Expressly Allowed – Expense Expressly Disallowed	In Class Discussion using PPT and chalk and talk	Interaction and discussion	CLO2 CLO3 CLO4
Unit IV – (17 Hours)					
16	55-61	Income from Capital Gains - Computation of Capital Gains	https://cleartax.in/s/capital-gains-income https://www.bankbazaar.com/tax/how-calculate-capital-gains.html https://www.hostbooks.com/in/hb/capital-gains-income/	Quiz	CLO1 CLO2 CLO3
17	62-71	Income from Other Sources - Computation of Income from Other Sources.	In Class Discussion using PPT and chalk and talk	Interaction and discussion	CLO1 CLO2 CLO3 CLO4
UNIT – V (17 Hours)					
18	72 -77	Set off and Carry Forward Set off losses. Permissible deductions from gross total income: Permissible deductions from gross total income 80C, 80CCG, 80D, 80DD, 80DDB, 80E,	https://cleartax.in/s/80c-80-deductions https://www.bankbazaar.com/tax/income-tax-deductions-under-section-80c-to-80u.html	Quiz	CLO1 CLO2 CLO3 CLO4
19	78-82	80G, 80GG, 80GGA, 80GGB, 80GGC, 80JJA, 80QQB, 80RRB, 80U.	https://cleartax.in/s/donation-under-section-80g-and-80gga https://tax2win.in/guide/deductions	Quiz	CLO1 CLO2 CLO3 CLO4
20	83-86	Computation of Total Income – Individual. Tax Liability of an Individuals. Old regime vs New regime. **Assessment: Procedure for Assessment Filing of Return – Due Dates of Filing – Voluntary Filing.	In Class Discussion using PPT and chalk and talk	Interaction and discussion	CLO2 CLO3 CLO4
21	87-88	Introduction to e-Filing. Return of Loss – Belated Return – Defective Return – Signing of	https://cleartax.in/s/new-annual-information-statement-ais https://www.adityabirlacapital.com/a	Group discussion	CLO1 CLO2 CLO3

		Return – Permanent Account Number (PAN). e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	bc-of-money/everything-you-want-to-know-about-form-26as		
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Course Designers

1. Dr. B. Thulasipriya– Department of Commerce
2. Dr. S. Sujatha - Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
EC23E01	INFORMATICS AND CYBER LAW	THEORY	73	2	-	5

Preamble

- To understand the foundational concepts of informatics and technology
- To understand the legal framework governing cyberspace and its implications for society
- To examine the ethical and security challenges in the digital age

Prerequisite

- Basic Knowledge on informatics and cyber laws

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the key concepts and technologies in informatics	K1
CLO2	Develop essential skills for utilizing information technology in academic and research settings	K2

CLO3	Analyze the social impact of information technology and address its ethical challenges	K3
CLO4	Examine the legal framework surrounding cyber laws and regulations	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	M	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S

S- Strong; M-Medium

Syllabus

Unit I

(14 Hrs)

Introduction to 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.

Unit II

(15 Hrs)

Knowledge Skills for Higher Education- Data, information and knowledge, knowledge management, Internet 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.

Unit III

(15 Hrs)

Social Informatics- IT & Society– issues and concerns– digital divide, IT & development, IT for national integration, overview of IT- Futuristic IT – artificial intelligence, Virtual reality, bio computing– guide lines for proper usage of computers, internet and mobile phones E-wastes and green computing.

Unit IV

(15 Hrs)

Cyber World - Cyber space, information overload, cyber ethics, cyber addictions, cybercrimes – categories – person, property, Government – types - stalking, harassment, threats, security & privacy issues.

Unit V**(14 Hrs)**

Cyber Regulations – Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC.

Text Books

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Ramachandran et.al	Informatics and Cyber laws	Green Tech Books, Thiruvananthapuram	2015, 1 st Edn
2	Rajaraman	Introduction to information Technology	PHI, New Delhi.	2006, 3 rd Edn

Reference Book

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	George Beekman, Eugene Rathswohl	Computer Confluence	Pearson Education, New Delhi.	2004, 4 th Edn

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Skill Component

- Identify the key features of informatics and technological systems
- Evaluate internet access methods and academic resources
- Examine the societal impact of information technology
- Analyze and address cyber security and legal concerns
- Apply futuristic IT technologies to real-world applications

Course Content and Lecture Schedule

UNIT – I (14 Hours)					
Sl. No	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLO
1	1-2	Introduction to Informatics- meaning, feature and importance	In Class Discussion using PPT	Group Discussion	CLO1, CLO2
2	3-4	Computer networks	https://www.youtube.com/watch?v=VwN91x5i25g	Interaction and discussion	CLO1, CLO2

3	5-6	Internet, wireless technology	In Class Discussion using PPT	Interaction and discussion	CLO2, CLO3
4	7-8	Cellular wireless networks,	In Class Discussion using PPT	Quiz	CLO2, CLO3
5	9-10	Introduction to mobile phone technology	In Class Discussion using PPT	Assignment	CLO1, CLO2, CLO3, CLO4
6	11-12	Purchase of technology, license, guarantee, and warranty	In Class Discussion using PPT	Interaction and discussion	CLO1, CLO3, CLO4
7	13-15	New development in informatics.	In Class Discussion using PPT	Interaction and discussion	CLO1, CLO3, CLO4
UNIT – II (14 Hours)					
8	15-17	Knowledge Skills for Higher Education-Data, information and knowledge.,	In Class Discussion using PPT	Group Discussion	CLO3, CLO4
9	18-20	Knowledge management, Internet methods –Dial-up, DSL, Cable, ISDN, Wi-Fi.	In Class Discussion using PPT	Interaction and discussion	CLO3, CLO4
10	21-22	Internet as a knowledge repository, academic search techniques, creating cyber presence	In Class Discussion using PPT	Interaction and discussion	CLO1, CLO2, CLO3
11	23-25	Academic websites, open access initiatives, opens access publishing models,	In Class Discussion using PPT	Quiz	CLO2, CLO3
12	26-29	Introduction to use of IT in teaching and learning.	https://www.youtube.com/watch?v=1SOySp8QJtk	Assignment	CLO1, CLO2, CLO 4
UNIT – III (15 Hours)					
13	30-31	Social Informatics- IT & Society	In Class Discussion using PPT	Interaction and discussion	CLO1, CLO2, CLO3

14	32-33	Issues and concerns– digital divide, IT & development,	In Class Discussion using PPT	Interaction and discussion	CLO1, CLO2, CLO3
15	34-35	IT for national integration	In Class Discussion using PPT	Quiz	CLO3, CLO4
16	36-38	Overview of IT- Futuristic IT	In Class Discussion using PPT	Assignment	CLO3, CLO4
17	39-42	Artificial intelligence, Virtual reality, bio computing	In Class Discussion using PPT	Interaction and discussion	CLO1, CLO2, CLO3
18	43-44	Guide lines for proper usage of computers, internet and mobile phones E-wastes and green computing.	https://www.youtube.com/watch?v=g6ir73hoaz0	Quiz	CLO1, CLO2, CLO4
UNIT – IV(15 Hours)					
19	45-46	Cyber World - Cyber space	https://www.youtube.com/watch?app=desktop&v=FN-ceHKC-Wc	Interaction and discussion	CLO1, CLO2, CLO3
20	47-48	Information overload, cyber ethics	In Class Discussion using PPT	Quiz	CLO1, CLO2, CLO4
21	49-50	Cyber addictions, cybercrimes	https://i4c.mha.gov.in/cyber-awareness-videos.aspx	Assignment	CLO3, CLO4
22	51-52	Categories – person, property, Government – types -	In Class Discussion using PPT	Interaction and discussion	CLO3, CLO4
23	53-55	Stalking, harassment, threats,	In Class Discussion using PPT	Quiz	CLO3, CLO4
24	56-59	Security & privacy issues.	In Class Discussion using PPT	Assignment	CLO3, CLO4
UNIT – V (14 Hours)					
25	60-63	Cyber Regulations	In Class Discussion using PPT	Assignment	CLO1, CLO2, CLO3
26	64-67	Scope of cyber laws	https://www.youtube.com/watch?v=KZw2jzfaHIs	Interaction and discussion	CLO1, CLO2, CLO3
27	68-70	Provisions under IT Act 2000	In Class Discussion using PPT	Quiz	CLO1, CLO2, CLO3, CLO4

28	71- 73	Cyber related Provisions under IPC.	In Class Discussion using PPT	Assignment	CLO2, CLO3 CLO 4
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Blended Learning Links

UNIT	TOPIC	REFERENCE LINK
I	Computer networks	https://www.youtube.com/watch?v=VwN91x5i25g
II	Introduction to use of IT in teaching and learning.	https://www.youtube.com/watch?v=1SOySp8QJtk
III	Guide lines for proper usage of computers, internet and mobile phones E-wastes and green computing.	https://www.youtube.com/watch?v=g6ir73hoaz0
IV	Cyber World - Cyber space	https://www.youtube.com/watch?app=desktop&v=FN-ceHKC-Wc
	Cyber addictions, cybercrimes	https://i4c.mha.gov.in/cyber-awareness-videos.aspx
V	Scope of cyber laws	https://www.youtube.com/watch?v=KZw2jzfaHIs

Course Designers

1. Ms. B. Pavithra
2. Dr.R.Lakshmi Priya

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
EC23E02	INTERNATIONAL TRADE	THEORY	73	2	-	5

Preamble

- To understand the Meaning, Scope and Significance of International Trade in a Globalized economy.
- To analyze the components and adjustments of Balance of Payment and Balance of Trade.
- To evaluate classical and modern theories of International Trade and their practical relevance.

Prerequisite

- Basic Knowledge on International Trade.

Course Learning Outcomes

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the basic concepts, meaning and importance of International Trade and distinguish it from Internal Trade	K1

CLO2	Understand the components of Balance of Payments and analyse causes for disequilibrium in BOP	K2
CLO3	Evaluate various classical and modern theories of International Trade and their practical relevance	K3
CLO4	Apply knowledge of Export- Import procedures and foreign exchange regulations	K4

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

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	M	M
CLO4	S	S	S	M	S

S-Strong; M-Medium

Syllabus

Unit I (14 Hours)

Introduction to International Trade – Meaning – Definition- Classifications - ***Difference between Internal and International Trade*** – Importance of International Trade in the Global context.

Unit II (15 Hours)

Balance of Payments- Components of Balance of Payments - Current account, Capital account & Official settlement accounts - ***Disequilibrium in BOP*** -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories. Balance of Trade: Meaning – Definition - ***Difference between BOP and BOT***.

Unit III (15 Hours)

Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - ***Modern theories of International Trade*** - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.

Unit IV**(14****Hours)**

International Economic Institutions - International Monetary System - ***Bretton Woods Conference*** – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.

Unit V**(15****Hours)**

World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - ***TRIPS – TRIMS***- Export Import Procedure and Documentation - **Foreign Exchange:** Rate of exchange- ***Factors influencing exchanging rate***- Foreign Exchange regulations in India.

***Highlighted Content offered in Blended Mode**

Text Books

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1.	Francis Cherunilam	International Trade and Export Management	Himalaya Publishing House - Mumbai – 04.	2017, 18 th Edn
2.	Bimal Jaiswal & Richa Banerjee	Introduction To International Business	Himalaya Publication, Mumbai	2019, 1 st Edn

Reference Books

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1.	Dr. T. Aryamala,Vijay Nicole	International Trade	Margham Publication, Chennai	2017, 1 st Edition
2	C B Gupta	International Business	S Chand Publishing, New Delhi	2017, 5 th Edition

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Skill Component

- To identify and define key international trade terms, concepts, and classifications.

- To compare and contrast classical and modern trade theories for better understanding of trade dynamics.
- To analyse and suggest corrective measures for Balance of Payments disequilibrium.
- To apply knowledge of IMF, World Bank, and WTO in understanding their impact on trade policies.
- To prepare and interpret basic export-import documents and understand exchange rate systems.

Blended Learning Links

Unit – I

- <https://youtu.be/YiZn5fpPHgY?feature=shared>
- https://youtu.be/vRo_o0amKfg?feature=shared

Unit – II

- <https://youtu.be/3aUb9Eqp5NE?feature=shared>
- <https://youtu.be/ZUjsfO35ZSE?feature=shared>

Unit –III

- <https://youtu.be/RswNYuf5Rng?feature=shared>
- https://youtu.be/_4Grf_Z7IMs?feature=shared

Unit –IV

- <https://youtu.be/7Uj2FtuLBHQ?feature=shared>
- <https://youtu.be/IyJTs33vTbw?feature=shared>

Unit - V

- <https://youtu.be/h20VLfpdOWc?feature=shared>
- <https://youtu.be/734MEiXOIO4?feature=shared>

Course Content and Lecture Schedule

UNIT – I (14 Hours)					
Sl. No	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLO
1	1-2	Introduction to International Trade	In Class Discussion using PPT	Group Discussion	CLO1
2	3-4	Meaning – Definition	https://youtu.be/YiZn5fpPHgY?feature=shared	Interaction and discussion	CLO2 CLO3

3	5-6	Classifications	In Class Discussion using PPT	Quiz	CLO2 CLO3
4	7-8	Internal and International Trade –	In Class Discussion using PPT	Assignment	CLO2 CLO3
5	9-10	Difference between Internal and International Trade –	https://youtu.be/vRo_o0amKfg?feature=shared	Interaction and discussion	CLO2 CLO3 CLO4
6	11-12	Importance of International Trade	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
7	13-14	Importance of International Trade in the Global context	In Class Discussion using PPT	Quiz	CLO3 CLO4
UNIT – II (15 Hours)					
8	15-17	Balance of Payments - Components of Balance of Payments	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
9	18-20	Current account, Capital account & Official settlement accounts	In Class Discussion using PPT	Assignment	CLO1 CLO2
10	21-22	Disequilibrium in BOP- Methods of correcting Disequilibrium	https://youtu.be/ZUjsfO35ZSE?feature=shared	Interaction and discussion	CLO2 CLO3 CLO4
11	23-25	Balance of Payment adjustment Theories	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
12	26-29	Balance of Trade: Meaning – Definition - Difference between BOP and BOT	https://youtu.be/3aUb9Eqp5NE?feature=shared	Interaction and discussion	CLO2 CLO3 CLO4
UNIT – III (15 Hours)					

13	30-31	Theories of International trade: Classical theories	https://youtu.be/RswNYuf5Rng?feature=shared	Interaction and discussion	CLO1 CLO2 CLO3
14	32-33	Adam Smith's theory of Absolute Advantage-	In Class Discussion using PPT	Quiz	CLO1 CLO2 CLO3
15	34-35	Ricardo's Comparative cost theory	In Class Discussion using PPT	Interaction and discussion	CLO1 CLO2 CLO3
16	36-38	Modern theories of International Trade	https://youtu.be/_4Grf_Z7lMs?feature=shared	Interaction and discussion	CLO1 CLO2 CLO3
17	39-40	Haberler's Opportunity Cost theory –Heckscher Ohlin's Modern theory	In Class Discussion using PPT	Assignment	CLO2 CLO3 CLO4
18	41-42	International trade and Factor Mobility Theory – Leontiff's Parado	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
19	43-44	International trade and economic growth theory - Immiserating growth theory.	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
UNIT – IV (14 Hours)					
20	45-46	International Economic Institutions	https://youtu.be/7Uj2FtuLBHQ?feature=shared	Interaction and discussion	CLO1 CLO2 CLO3
21	47-48	International Monetary System	In Class Discussion using PPT	Quiz	CLO1 CLO2 CLO3

22	49-50	Bretton Woods Conference	https://youtu.be/IyJTs33vTbw?feature=shared	Assignment	CLO1 CLO2 CLO3
23	51-52	IMF - Objectives, Organizational structure – Membership – Quotas	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
24	53-54	Borrowing and Lending Programme of IMF – SDRs	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
25	55-56	India and IMF	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
26	57-58	World Bank and UNCTAD	In Class Discussion using PPT	Interaction and discussion	CLO2 CLO3 CLO4
UNIT – V (15 Hours)					
27	59-61	World Trade Organisation (WTO) – Functions and Objectives	https://youtu.be/734MEiXO1O4?feature=shared	Interaction and discussion	CLO1 CLO2 CLO3
28	62-64	Agricultural Agreements – GATS - TRIPS – TRIMS	In Class Discussion using PPT	Interaction and discussion	CLO1 CLO2 CLO3
29	65-67	Export Import Procedure and Documentation	In Class Discussion using PPT	Assignment	CLO1 CLO2 CLO3
30	68-70	Foreign Exchange: Rate of exchange	In Class Discussion using PPT	Assignment	CLO1 CLO2 CLO3

31	71- 73	Factors influencing exchanging rate- Foreign Exchange regulations in India.	https://youtu.be/h20VLfpdOWc?feature=shared	Interaction and discussion	CLO3 CLO4
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Course Designers

1. Ms. B. Pavithra
2. Ms. S. Janani

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM23E03	PERFORMANCE MANAGEMENT	THEORY	73	2	-	5

Preamble

- To provide an in depth study of the both financial and non-financial performance measures in management and the difficulties in assessing performance in divisionalized businesses

Prerequisite

- No prerequisite Knowledge required

Course Learning Outcome

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the applications of modern techniques of costing in industrial settings	K1
CLO2	Illustrate how a business should be managed and controlled and how information systems can be used to facilitate this	K2
CLO3	Examine the problems surrounding scarce resource, pricing and make or buy decisions.	K3
CLO4	Apply how scarce resource and pricing relates to the assessment of performance	K4

Mapping with Programme Learning Outcomes

CLO	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium

Syllabus

Unit I

(14 Hrs)

ABC, Calculate costs per driver and per unit using ABC, Compare ABC and traditional methods of overhead absorption based on production units, labour hours or machine hours. ***Target costing*** - Derive a target cost in manufacturing and service industries; Explain the difficulties of using target costing in service industries; ***Suggest how a target cost gap might be closed. Life cycle costing*** - ***Identify the costs involved at different stages of the life -cycle***; Derive a life cycle cost in manufacturing and service industries; Identify the benefits of life cycle costing.

Unit II

(15 Hrs)

Specialist Management Accounting Techniques – Throughput accounting - Discuss and apply the theory of constraints, Calculate and interpret a throughput accounting ratio (TPAR), Suggest how a TPAR could be improved, ***Apply throughput accounting to a multi-product decision-making problem***. Environmental accounting - Discuss the issues business face in the management of environmental costs; ***describe the different methods a business may use to account for its environmental costs***.

Unit III

(15 Hrs)

Decision Making Techniques – Relevant cost analysis - ***Cost volume profit analysis*** – Limiting Factors Pricing decisions - ***Make-or- buy and other short-term decisions*** - Dealing with risk and uncertainty in decision making.

Unit IV

(15 Hrs)

Budgeting and Control : Budgetary systems and types of budget - ***Quantitative analysis in budgeting Standard costing*** - ***Material mix and yield variances*** - ***Sales mix and quantity variances*** - Planning and operational variances

Unit V

(14 Hrs)

Performance Measurement and Control Performance management information systems - ***Sources of management Information*** - ***Management reports*** - Performance analysis in private sector organizations - ***Divisional performance and transfer pricing*** - ***Performance analysis in not*- for - profit organizations and the public sector** - ***External considerations*** and behavioral aspects

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

Text Book

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	ACCA	Performance Management	Kaplan Publishing	Current Edition

Reference Books

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition	
1	R K Sahu	Performance Management System	Excel Books	2007, 1 st Edn	CLO 2
2	T V Rao	Performance Management: Toward target cost gap might be closed. Life cycle	Sage Publications Pvt Ltd https://www.accaglobal.com/india/publications/	2016, 2 nd Edn	
3	PremChandha	Performance Management: It's About Performing - Not Just Appraising	Publications	2003, 1 st Edn.	

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Contents and Lecture Schedule

UNIT – I (14 Hours)					
Sl. No	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLO
1	1 – 3	ABC, Calculate costs per driver and per unit using ABC, Compare ABC and traditional methods of overhead absorption based on production units, labour hours or machine hours.	In Class Discussion using PPT	Group Discussion	CLO 1
2	4 – 5	Target costing Derive a target cost in manufacturing and service industries	Lecture, PPT https://in.video.search.yahoo.com/	Seminar	CLO 2

			https://www.slideshare.net/prachisingla4/target-costing-and-life-cycle-costing		
4	9 – 12	Derive a life cycle cost in manufacturing and service industries	In Class Discussion using PPT	Quiz	CLO 2
5	13-14	Identify the benefits of life cycle costing.	In Class Discussion using PPT	Group Discussion	CLO 3
UNIT – II (15 Hours)					
6	15-16	Specialist Management Accounting Techniques	Lecture, PPT https://www.stevewillistraining.com/acca-pm-help-specialist-management-accounting-techniques/	Group Discussion	CLO 1
7	17-19	Throughput accounting - Discuss and apply the theory of constraints, Calculate and interpret a throughput accounting ratio (TPAR),	In Class Discussion using PPT	Problem Solving exercise by the students	CLO 2
8	20-21	Suggest how a TPAR could be improved,	In Class Discussion using PPT	Problem Solving exercise by the students	CLO 2
9	22-24	Apply throughput accounting to a multi-product decision-making problem	Lecture, PPT https://www.accaglobal.com/uk/en/student/exam-support-resources/	Just a minute	CLO3
10	25-27	Environmental accounting - Discuss the issues business face in the management of environmental costs	In Class Discussion using PPT	Group Discussion	CLO3

11	28-29	Describe the different methods a business may use to account for its environmental costs	Lecture, PPT https://www.acca.global.com/gb/en/student/exam-support-resources/	Seminar	CLO3
UNIT – III (15 Hours)					
12	30-31	Decision Making Techniques	Lecture, PPT https://www.youtube.com/watch?v=XHl3Ygp-BgM	Group discussion	CLO1
13	32-33	Relevant cost analysis	In Class Discussion using PPT	Group discussion	CLO1
14	34	Cost volume profit analysis	Lecture, PPT https://www.investopedia.com/terms/c/cost-volume-profit-analysis.asp	Just a minute	CLO2
15	35-38	Limiting Factors Pricing decisions	In Class Discussion using PPT	Group discussion	CLO2
16	39-40	Make-or- buy and other short- term decisions	Lecture, PPT https://www.investopedia.com/terms/m/make-or-buy-decision.asp	Role play	CLO3
17	41-44	Dealing with risk and uncertainty in decision making	In Class Discussion using PPT	Assignment	CLO3
UNIT – IV (15 Hours)					
18	45-47	Budgeting and Control	Lecture, PPT https://www.economicdiscussion.net/cost-accounting/budgetary-control/32588	Discussion	CLO1
19	48-50	Budgetary systems and types of budget	In Class Discussion using	Discussion	CLO1

			PPT		
20	51-53	Quantitative analysis in budgeting Standard costing	Lecture, PPT https://indiafreedownload.com/quantitative-analysis-in-budgeting-standard-costing/	Seminar	CLO3
21	54-55	Sales mix and quantity variances	Lecture, PPT https://in.video.search.yahoo.com/	Seminar	CLO3
22	56-59	Planning and operational variances	In Class Discussion using PPT	Assignment	CLO2
UNIT – V (14 Hours)					
23	60-62	Performance Measurement and Control Performance management information systems	Lecture, PPT https://bizfluent.com/facts-7899960-performance-measurement-control-system.html	Quiz	CLO1
24	63-64	Sources of management Information	Lecture, PPT https://www.datapine.com/blog/management-reporting-best-practices-and-examples/	Assignment	CLO3
25	65-66	Management reports	In Class Discussion using PPT	Assignment	CLO3
26	67-68	Performance analysis in private sector organizations	Lecture, PPT https://kfknowledgebank.kaplan.co.uk/acca	Quiz	CLO3
27	69-70	Divisional performance and transfer pricing	Lecture, PPT https://www.accaglobal.com/gb/en/student/	Just a minute	CLO3
28	71-72	Performance analysis in not profit organizations and the public sector	Lecture, PPT https://kfknowledgebank.kaplan.co.uk/acca	Quiz	CLO3

29	73	External considerations and behavioral aspects	Lecture, PPT https://indiafreemotes.com/external-considerations-and-behavioral-aspects/	Seminar	CLO3
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Skill Component

- To Examine about business and financial modelling for Cost Volume and Profit Analysis
- To Interpret about Environmental Cost issues faced by business organization
- To Apply Throughput Accounting to a multi – product decision making problem
- To identify the difficulties of using target Costing in service industries
- To analyse about material mix and yield variances through Budgetary control.

Course Designers

1. Dr. G. Kavitha– Department of Commerce
2. Dr. B. Thulasipriya – Department of Commerce.

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
EC23CP5	SOFTWARE DEVELOPMENT USING C#.NET PRACTICAL	PRACTICAL	-	3	57	2

Preamble

- To enhance practical knowledge in C#.Net

Prerequisite

- Basic knowledge in programming

Course Programme Learning Outcome

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the C# .NET application to implement the different controls	K1
CLO2	Demonstrate the various control structures in C#.NET	K2
CLO3	Construct the database in C#.NET	K3
CLO4	Examine the use of AI in e-commerce applications, with a focus on building recommendation systems using .NET	K4

Mapping with Programme Learning Outcomes

CLO	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S

CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

S-Strong

Syllabus

- Develop a C#.NET Console Application that accepts employee details and generates a well-formatted Employee Salary Slip.
- Develop a C#.NET to accept three numbers from the user and display the result of their multiplication.
- Develop a C#.NET that accepts two numbers from the user and performs basic arithmetic operations.
- Develop a C#.NET that accepts the age of a user and determines whether the person is eligible to vote based on the input.
- Develop a C#.NET that takes a string input from the user and identifies the longest word in the string.
- Develop a C#.NET to display all prime numbers within a user-defined range.
- Develop a C#.NET to read a set of numbers into an array and display the elements in reverse order.
- Develop a C#.NET program to input and display the details of two books.
- Develop a C# Windows application that works as a basic calculator and uses simple AI to correct input mistakes and give helpful suggestions.
- Develop a C# Windows application that uses ML.NET to predict whether a customer will buy a product based on age and income.

Pedagogy

Lecture and Demo in System

Course Contents and Lecture Schedule

Module No.	Topic	No of Periods	Content Delivery Methods
1	Develop a C#.NET Console Application that accepts employee details and generates a well-formatted Employee Salary Slip.	6	Demo, Hands-on training
2	Develop a C#.NET to accept three numbers from the user and display the result of their multiplication	5	Demo, Hands-on training
3	Develop a C#.NET that accepts two numbers from the user and performs basic arithmetic operations.	5	Demo, Hands-on training

4	Develop a C#.NET that accepts the age of a user and determines whether the person is eligible to vote based on the input.	6	Demo, Hands-on training
5	Develop a C#.NET that takes a string input from the user and identifies the longest word in the string.	6	Demo, Hands-on training
6	Develop a C#.NET to display all prime numbers within a user-defined range.	6	Demo, Hands-on training
7	Develop a C#.NET to read a set of numbers into an array and display the elements in reverse order.	5	Demo, Hands-on training
8	Develop a C#.NET program to input and display the details of two books.	6	Demo, Hands-on training
9	Develop a C# Windows application that works as a basic calculator and uses simple AI to correct input mistakes and give helpful suggestions.	6	Demo, Hands-on training
10	Develop a C# Windows application that uses ML.NET to predict whether a customer will buy a product based on age and income.	6	Demo, Hands-on training

Course Designers

1. Mrs. T. Subamathi
2. Ms.S.Janani

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
EC23SBP1	E-COMMERCE DATA ANALYTICS AND VISUALIZATION PRACTICAL	PRACTICAL	-	4	41	3

Preamble

- To provide practical knowledge of R programming
- To analyse the data using R Programming

Pre requisite

- Basics of programming

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall the fundamental programming concepts of R, Tableau and Hadoop	K1
CLO2	Analyze the data concepts to transfer various file formats into Hive for Processing	K2
CLO3	Design and build a Hadoop cluster.	K3
CLO4	Analyze problems with appropriate R Statistical tools	K4

Mapping with Programme Learning Outcomes

CLO	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

S–Strong

Syllabus

1. Exercise to implement the concept of classification in R
2. Exercise to implement the concept of clustering in R
3. Exercise to perform text classification using the movie review dataset in R.
4. Exercises to implement HiveQL to sort, order, group, distribute and cluster.
5. Exercises to implement partitioning and bucketing in Hive.
6. Exercises to create joins, views, and indexes in Hive. Exercises to visualize data using Bar chart, Line chart, Pie chart, Scatterplot and Histogram in Tableau.
7. Exercises to create Dashboard, analytics report for a dataset in Tableau.
8. Exercises to create Story by combining worksheets/dashboards in Tableau.
9. Exercises to implement file management tasks using Hadoop
10. Exercises to implement Map reduce program

Pedagogy

Lecture and Demo in System

Course Designers:

1. Mrs.T.Subamathi
2. Dr.M.Sumathi

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
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EC23AC1	RETAIL MANAGEMENT	THEORY	SELF-STUDY	5**
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Objectives

- To provide a strong foundation in fundamental retailing concepts, strategic planning, sales attitude and service.
- To understand the importance of merchandising and pricing within the business.
- To learn about customer behavior trends, how to target customers and collect information to help you appeal to your customer and to understand the logistics of supplying and receiving stock

Syllabus

Unit I

Retail Management -Introduction-meaning-significance- functions of retailing. Retailing in India- Retailing ethics-career opportunities in Retail-FDI in India. Retail Formats: Meaning- types – Models-Theories of retail development – Concept of Life Cycle in Retail.

Unit II

Customer Buying Behaviour-Need-Factors influencing the retail shopper- Customer Decision Making Process. Retail Strategy- definition-identifying options-setting objectives-develop strategic plan. Retail Franchising-evolution-types- advantages and disadvantages of franchising- International Franchising scene- Franchising in India.

Unit III

Retail Merchandising- evolution-factors affecting the merchandising function- merchandiser role and responsibilities- concept of Life Style Merchandising. Retail Pricing-concept of retail price-determining the price-retail pricing policies- ABC and ROI analysis.

Unit IV

Organization Structure- Creating organization structures-Human Resource management in Retail- recruitment and selection- training- motivation- evaluation of performance. Retail Store Operations Key roles in a store environment- customer service-components of retail operations- Store Administration and management of the Premises.

Unit V

Retail Marketing- role of marketing in retail- retail marketing mix- STP Approach- retail Image. Retail Communication Mix- Advertising- sales promotion-public relations and publicity- POP Displays – Integrated Marketing Communication. Service Retailing- concept of customer

service- importance of service in retail customer service- measuring the Gap in Service- Customer Information and Enhancing Loyalty.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Barry R. Berman, Joel R. Evans, Patrali M. Chatterjee	Retail Management: A Strategic Approach	Pearson	2021, 13 th Edn.
2	Michael Levy, Barton A. Weitz, Dhruv Grewal	Retailing Management	McGraw Hill	2023, 10 th Edn.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Dr. Suja R. Nair	Retail Management	Himalaya Publishing House	2022, 2 nd Edition
2	Piyush Kumar Sinha, Dwarika Prasad Uniyal	Managing Retailing	Oxford University Press	2018, 3 rd Edition

Course Designers

1. Ms. S.Janani
2. Ms. B.Pavithra

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BP23AC1	BUSINESS COMMUNICATION	THEORY	SELF-STUDY			5**

Objectives

- Acquire the basic concept of business communication.
- Exposed to effective business letter
- Paraphrase the concept of various correspondences.
- Prepare Secretarial Correspondence like agenda, minutes and various business reports.
- Acquire the skill of preparing an effective resume

Syllabus

UNIT I

Introduction to Business Communication: Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Principles of Communication – Formal and Informal Communication – Upward, Downward, Lateral and Diagonal Communication – Communication network- Barriers to Communication.

UNIT II

Business Letters: Need - Functions – Essentials of Effective Business Letters – kinds of a business letter- AI Tools for Drafting Business Letters -Planning Business message- Lay out.

UNIT III

Business Correspondence: Trade Enquiries – Orders and their Execution –Complaints and Adjustments – Collection Letters – Sales Letters – Circulars.

UNIT IV

Banking & Insurance Correspondence: Banking Correspondence – Types– Elements of a Good Banking Correspondence – Banking letters – Insurance – Meaning and Types – Insurance Correspondence – Insurance letters.

UNIT V

Secretarial Correspondence & Interview Preparation: Company Secretarial Correspondence – Introduction - Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing - Interview: Meaning – Objectives and Techniques of Various Types of Interviews -Application Letters – AI-based Resume Screening -Preparation of Resume.

Text Books

S.No	Author Name	Title of the Book	Publisher	Year &Edition
1.	Rajendra Pal & J.S.Korlahalli	Essentials of Business Communication	Sultan Chand & Sons, New Delhi	2006, 9 th Edn, Reprint
2.	Gupta and Jain	Business Communication	Satyabhama Publication, New Delhi.	2024, Revised

Reference Books

S.No	Author Name	Title	Publishers	Year and Edition
1.	Jain Omprakash V.K.Biyani	Business Communication	Sultan Chand & Company Ltd, New Delhi	2009, 1 st Edn, Reprint

2.	Pillai R.S.N. & Bagavathi	Modern Commercial Correspondence	Sultan Chand & Company Ltd, New Delhi	2006, 1 st Edn, Reprint
3.	Uma Narula	Business Communication practices- Modern trends	Atlantic Publishers and distributors	2006, 1 st Edn.

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