B.Com – Computer Application

Course Structure and Syllabus

Programme Code: 3UACCA

2024-2025

SENGAMALATHAYAAREDUCATIONALTRUST
WOMEN'SCOLLEGE(AUTONOMOUS)
(Affiliated to Bharathidasan University, Tiruchirappalli)
(Accredited by NAAC) | (AnISO 9001:2015CertifiedInstitution)
Sundarakkottai,Mannargudi–614 016,
Thiruvarur (Dt.),Tamil Nadu, India.

SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE

(AUTONOMOUS)

(Affiliated to Bharathidasan University, Tiruchirappalli)

Accredited by NAAC-An ISO 9001:2015 Certified Institution

SUNDARAKKOTTAI, MANNARGUDI–614016.

TAMILNADU, INDIA.

B.COM., COMPUTER APPLICATION

CHOICE BASED CREDIT SYSTEM– LEARNING OUTCOMES BASED CURRICULUM FRAME WORK (CBCS–LOCF)

(For the candidates admitted in the academic year 2024–2025)

CHOICE BASED CREDIT SYSTEM

The credit based semester system provides flexibility in designing curriculum and assigning credits based on the course content and hours of teaching. The choice based credit system provides a 'cafeteria' type approach in which the students can take courses of their choice, learn at their own pace, undergo additional courses and acquire more than the required credits, and adopt an interdisciplinary approach to learning. Our College has moved to CBCS and implemented the grading system.

OUTCOME-BASED EDUCATION (OBE)

LEARNING OUTCOME-BASED CURRICULUM FRAMEWORK (LOCF)

The fundamental premise underlying the learning outcomes-based approach to curriculum planning and development is that higher education qualifications are awarded on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes and values) and academic standards expected of graduates of a programme of study. Learning outcomes specify what graduates completing a particular programme of study are expected to know, understand and be able to do at the end of their programme of study. The expected learning outcomes are used as reference points that would help to formulate graduate attributes, qualification descriptors, programme learning outcomes and course learning outcomes which in turn will help in curriculum planning and development, and in the design, delivery and review of academic programmes. They provide general guidance for articulating the essential learnings associated with programmes of study and courses with in a programme, maintain national standards and international comparability of learning outcomes and academic standards to ensure global competitiveness, and to facilitate student/graduate mobility and provide higher education institutions an important point of reference for designing teaching-learning strategies, assessing student learning levels, and periodic review of programmes and academic standards.

Some important aspects of the Outcome Based Education Course: is defined as a theory,

practical or theory cum practical subject studied in a semester.

Course Outcomes (COs): are statements that describe significant and essential learning that learners have achieved, and can reliably demonstrate at the end of a course. Generally three or more course outcomes may be specified for each course based on its weightage.

Programme: is defined as the specialization or discipline of a Degree.

Programme Outcomes (POs): Programme outcomes are narrower statements that describe what students are expected to be able to do by the time of graduation. POs are expected to be aligned closely with Graduate Attributes.

Programme Specific Outcomes (PSOs): PSOs are what the students should be able to do at the time of graduation with reference to a specific discipline.

Some important terminologies repeatedly used in LOCF.

Core Courses (CC) A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course. These are the courses which provide basic understanding of their main discipline. In order to maintain a requisite standard certain core courses must be included in an academic program. This helps in providing a universal recognition to the said academic program.

Discipline Specific Elective Courses (DSE) Elective course may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective (DSE). These courses offer the flexibility of selection of options from a pool of courses. These are considered specialized or advanced to that particular programme and provide extensive exposure in the area chosen; these are also more applied in nature.

Generic Elective Courses An elective course chosen generally from an **unrelated discipline/subject,** with an intention to seek exposure is called a Generic Elective. Generic Elective courses are designed for the students of **other disciplines**. Thus, as per the CBCS policy, the students pursuing particular disciplines would have to opt Generic Elective courses offered by other disciplines, as per the basket of courses offered by the college. The scope of the Generic Elective (GE) Courses is positively related to the diversity of disciplines in which programmes are being offered by the college.

Non Major Elective (NME). A student shall choose at least two Non – major Elective Courses (NME) from outside his /her department. Non –Major Elective I – Those who choose Tamil in Part I can choose a non –major elective course offered by other departments. Those who do not choose Tamil in Part I must choose either a) Basic Tamil if Tamil language was not studies in school level or b) Special Tamil if Tamil language was studies upto 10^{th} & 12^{th} std.

Skill Enhancement Courses (SECs) These courses focus on developing skills or proficiencies in

the student, and aim at providing hands-on training. Skill enhancement courses can be opted by the students of any other discipline, but are highly suitable for students pursuing their academic programme. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge**.**

Field Study/Industrial Visit/Case Study: It has to be completed during the fifth semester of the degree programme. Credit for this course will be entered in the fifth semester's marks statement.

Internship: Students must complete internship during summer holidays after the fourth semester. They have to submit a report of internship training with the necessary documents and have to appear for a viva-voce examination during fifth semester. Credit for internship will be entered in the fifth semester's mark statement.

Extra Credit Courses: In order to facilitate the students, gaining knowledge/skills by attending online courses MOOC, credits are awarded as extra credits, the extra credit are at three semesters after verifying the course completion certificates. According to the guidelines of UGC, the students are encouraged to avail this option of enriching their knowledge by enrolling themselves in the Massive Open Online Courses (MOOC) provided by various portals such as SWAYAM, NPTEL etc.

Undergraduate Programme:

Programme Pattern: The Under Graduate degree programme consists of **FIVE** vital components. They are as follows:

Part -I : Languages (Tamil / Hindi / French / Sanskrit)

Part-II : General English

Part-III: Core Course (Theory, Practicals, Generic Elective courses , Discipline Specific Elective courses , Compulsory and Optional Allied courses, Project)

Part-IV: Non Major Elective, Foundation Course, Value Education, Environmental studies, Skill Enhancement Courses/ Soft Skills, Internship / field visit / industrial visit/ Case Study), Professional Competency Course

Part –V

Extension activity, Gender studies

EXAMINATION

Continuous Internal Assessment (CIA):

UG - Distribution of CIA Marks

Passing Minimum: 40 %

Assisgnment-3	=	30%
Test-2	=	50%
Seminar	=	10%
Attendance	=	10%

Question Paper Pattern

Part A:

Part A 1 (10X1=10 marks)
One word question/ Fill in the blanks /True or False/ Multiple Choice Questions
Two Questions from Each unit

Part A 2 (5X2=10 marks)
Match the following / Short Answers
One question from Each unit
Total Marks – 20
Part B: (5X5=25 marks)
Paragraph Answers
Either/ or type, One Question from each unit
Part C: (10X3=30)
Essay Type Answers
Answer 3 out of 5 Questions
One Question from each unit
Part A: K1 Level
Part B: K2, K3 and K4 Level
Part C: K5 and K6 Level

Knowledge levels for assessment of Outcomes based on Blooms Taxonomy

S. No.	Level	Parameter	Description
1.	K1	Knowledge/Remembering	It is the ability to remember the previously learned
2.	K2	Comprehension/ Understanding	The learner explains ideas or concepts
3.	K3	Application/Applying	The learner uses information in a new way
4.	K4	Analysis/Analysing	The learner distinguishes among different parts
5.	K5	Evaluation/Evaluating	The learner justifies a stand or decision
6.	K6	Synthesis /Creating	The learner creates a new product or point of view

WEIGHTAGE of K – LEVELS IN QUESTION PAPER

(Cognitive Level) K- LEVELS →	Lower Order Thinking			Higher Order Thinking			Total
	K1	K2	K3	K4	K5	K6	
END SEMESTER EXAMINATIONS (ESE)	20	25			30		**75**
Continuous Internal Assessment (CIA)	20	25			30		**75**

QUESTION PATTERN FOR END SEMESTER EXAMINATION/Continuous Internal Assessment		
PART		**MARKS**
PART –A I. (No choice ,One Mark) **TWO** questions from each unit **II.** (No choice ,Two Mark) **ONE** question from each unit	(10x1 =10) (5x2 =10)	20
PART -B (Either/ or type ,5-Marks) **ONE** questions from each unit	(5x5 =25)	25
PART -C (3 out of 5) (10 Marks) **ONE** question from each unit	(3x10 =30)	30
	Total	**75**

BLUE PRINT OF QUESTION PAPER FOR END SEMESTER EXAMINATION							
DURATION: 3. 00 Hours.							**Max Mark : 75**
K- LEVELS	**K1**	**K2**	**K3**	**K4**	**K5**	**K6**	**Total Marks**
PART							
PART –A (One Mark, No choice) (10x1 =10)	10						10
(2-Marks, No choice) (10x2=20)	10						10
PART –B (5- Marks) (Either/or type) (5x5=25)		5	10	10			25
PART -C (10 Marks) (3 out of 5) (3x10=30) Courses having only **K5,K6** levels, K5 level- 3 Questions, K6 level- 2 Questions **(One K6 level question is compulsory)**					20	10	30
Total	**20**	**05**	**10**	**10**	**20**	**10**	**75**

EVALUATION

GRADING SYSTEM

Once the marks of the CIA and the end-semester examination for each of the courses are available, they will be added and converted as final mark. The marks thus obtained will then be graded as per the scheme provided in Table-1.

Grade Point Average (GPA) will be calculated from the first semester onwards for all semester. From the second semester onwards, the total performance within a semester and the continuous performance starting from the first semester are indicated by semester Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA) , respectively. These twoare calculated by the following formulae:

$GPA = \frac{\sum_{i=1}^{n} C_i G_i}{\sum_{I=1}^{n} C_i}$	$WAM\,(Weighted\ Average\ Marks) = \frac{\sum_{i=1}^{n} C_i M_i}{\sum_{I=1}^{n} C_i}$
Where, C_i is the Credit earned for the Course i G_i is the Grade Point obtained by the student for the Course i M_i is the marks obtained for the course i and n is the number of Courses **Passed** in that semester.	

CGPA: Average GPA of all the Courses starting from the first semester to the current semester.

CLASSIFICATION OF FINAL RESULTS:

1. For each of the first three parts, there shall be separate classification on the basis of CGPA, as indicated in Table-2.
2. For the purpose of declaring a candidate to have qualified for the Degree of Bachelor of Arts/Science/Commerce/Management as Outstanding/Excellent/Very Good/Good/Above Average/Average, the marks and the corresponding CGPA earned by the candidate in Part-III alone will be the criterion, provided the candidate has secured the prescribed passing minimum in the all the Five parts of the Programme.
3. Grade in Part –IV and Part-V shall be shown separately and it shall not be taken into account for classification.
4. A Pass in PART- V will be mandatory although the marks will not count for the calculation of the CGPA.
5. Absence from an examination shall not be taken an attempt.

Table-1: Grading of the Courses - UG

Marks Range	Grade Point	Corresponding Grade
90 and above	10	O
80 and above and below 90	9	A+
70 and above and below 80	8	A
60 and above and below 70	7	B+
50 and above and below 60	6	B
40 and above and below 50	5	C
Below 40	NA	RA

The candidate's performance in every current semester is indicated by **Semester Grade Point Average (SGPA)** and from the second semester onwards, the continuous performance including pervious semester /s is indicated by **Cumulative Grade Point Average (CGPA).**

Table-3: Final Result

CGPA	Corresponding Grade	Classification of Final Result
9.00 and above	O	Outstanding
8.00 to 8.99	A+	Excellent
7.00 to 7.99	A	Very Good
6.00 to 6.99	B+	Good
5.00 to 5.99	B	Above Average
4.00 to 4.99	C	Average
Below 4.00	RA	Re-appearance

The candidates who have passed in the first appearance and within the prescribed duration of the UG programme are eligible. If the candidate's Grade is O/A+ with more than one attempt, the performance is fixed as "Very Good".

VISION

To Empower the women students with knowledge in commerce, trade and accounting in order to make them employable or to become entrepreneurs.

MISSION

- Providing students with professional knowledge and hands on training in commerce and trade.
- Exposing and training the students in accounting and auditing including the use of software.

PROGRAMME OUTCOME (PO)

Upon completion of the degree requirements, students will be

1.	**PO-1**	**Disciplinary Knowledge**	Demonstrate comprehensive knowledge and understanding of the subject commerce and apply the acquired knowledge to cater to the needs of the Society / Employer / Institution / Own Business /Enterprise
2.	**PO – 2**	**Critical Thinking and Problem Solving**	Think critically, imbibe analytical, critical, logical, innovative thinking skills in the field of accounting, banking and taxation, solve problems using appropriate tools and techniques and the knowledge, skills and attitudes acquired and extrapolate the same to real life situations.
3.	**PO – 3**	**Digital literacy and Effective Communication**	Use software in a variety of learning situations and **s**peak, read, write and listen clearly in person and through electronic media in English and in one or more Indian languages, and make meaning of the world by connecting people, ideas, books, media and technology
4.	**PO – 4**	**Individual and Team Work**	Effectively accomplish tasks individually as well as work effectively and respectfully as member or leader with diverse teams, facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.
5.	**PO – 5**	**Research- Related Skill**	A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation
6.	**PO – 6**	**Multi Skill Competence and Social Interaction**	Understand the values and beliefs of multiple cultures, global perspectives, engage and interact respectfully with diverse groups and elicit views of others, mediate disagreements and help reach conclusions in group settings.
7.	**PO-7**	**Moral and Ethical Awareness**	Embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work..
8.	**PO-8**	**Environment and Sustainability**	Understand the issues of environmental contexts and sustainable development
9.	**PO-9**	**Self directed and Lifelong learning**	Acquire knowledge and skills, including learning "how to learn", that are necessary for participating in learning activities throughout life and to engage in independent and life-long learning in the broadest context of socio-technological changes.
10.	**PO –10**	**Reflective thinking**	Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.

PROGRAMME SPECIFIC OUTCOME (PSO)

1.	**PSO-1**	Transform and empower women graduates to meet global challenges through holistic education in terms of recent Teaching-Learning methodologies.
2.	**PSO - 2**	Groom the graduates towards excellence through building communication skills, handling leadership challenges and negotiating career path ways.
3.	**PSO - 3**	Heighten the conscious of the graduates on socio-economic concern and to evolve it as an in built mechanism to chisel as better human being.
4.	**PSO - 4**	Impart the knowledge to the graduates by blending the core areas of the subject domain in a pragmatic manner so as to emerge as efficient professionals, entrepreneurs and finance experts.
5.	**PSO – 5**	Bridge the inherent skills of graduates with the industrial expectations in the ever – changing and challenging global competitive business environment by continuously providing a comprehensive knowledge in subject domain.

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B. Com- COMPUTER APPLICATION COURSE STRUCTURE UNDER CBCS
(For the candidates admitted from the academic year 2024-25 onwards)

ELIGIBILITY: A pass in 10+2 with Commerce and Accountancy. 20% of seats may be reserved for Vocational Stream.

Sem	Part	Course	Course Code	Title of the Paper	Ins. Hours / Week	Ins. Hours/ Week				Credit	Exam Hours	Marks		Total
						L	T	P	S			CIA	ESE	
I	I	Language	U24LC101	Language - Pothu Tamil – I Tamil Elakkiya Varalaru - I	6	5	1	-	-	3	3	25	75	100
	II	English	U24ELC101	English – General English - I	6	5	1	-	-	3	3	25	75	100
	III	Core Course – I	U24CC101	Financial Accounting -I	5	4	1	-	-	4	3	25	75	100
		Core Course-II	U24CC102	Principles of Management	5	4	1	-	-	4	3	25	75	100
		Allied Course-I (Theory – 60marks (UE:45 IA:15) (Practical – 40 marks (UE:30 IA:10)	U24ACA101A	(a) Programming in C and Lab	4	2	-	2	-	3	(2+2) ***	25	75	100
			U24ACA101B	(b) Python Programming and Lab										
	IV	Non Major Elective-I		Non Major Elective-I	2	2	-	-	-	2	3	25	75	100
		Foundation Course	U24FCCC11	Foundation Course in Commerce	2	2	-	-	-	2	3	25	75	100
	TOTAL				**30**	**24**	**04**	**02**	-	**21**	**-**	**-**	**-**	**700**
II	I	Language	U24LC202	Language - Pothu Tamil – II Tamil Elakkiya Varalaru - II	6	5	1	-	-	3	3	25	75	100
	II	English	U24ELC202	English – General English - II	6	5	1	-	-	3	3	25	75	100
	III	Core Course–III	U24CC203	Financial Accounting II	5	4	1	-	-	5	3	25	75	100
		Core Course-IV	U24CC204	Business Law	5	4	1	-	-	5	3	25	75	100
		Allied Course- II (Theory – 60 marks (UE:45 IA:15) (Practical – 40 marks (UE:30 IA:10)	U24ACA202A	(a) Office Automation and Lab	4	2	-	2	-	3	(2+2) ***	25	75	100
			U24ACA202B	(b) Programming in C++ and Lab										
	IV	Non Major Elective-II		Non Major Elective-I	2	2	-	-	-	2	3	25	75	100
		Skill Enhancement Course - I	U24SECC21	Entrepreneurial Skill Development	2	2	-	-	-	2	3	25	75	100
	TOTAL				**30**	**24**	**04**	**02**	-	**23**	**-**	**-**	**-**	**700**

III	I	Language		Language - Pothu Tamil - III	6	5	1	-	-	3	3	25	75	100
	II	English		English – General English -III	6	5	1	-	-	3	3	25	75	100
	III	Core Course – V		Corporate Accounting I	5	4	1	-	-	5	3	25	75	100
		Core Course-VI		Business Mathematics and Statistics	5	4	1	-	-	5	3	25	75	100
		Allied Course-III		(a) Programming in JAVA and Lab	4	2	-	2	-	3	(2+2) ***	25	75	100
				(b) Web Technology (PHP) and Lab										
	IV	Skill Enhancement Course -II		Sales Promotion and Practice	2	2	-	-	-	2	3	25	75	100
		Skill Enhancement Course -III		Advertising and Media Planning	2	2	-	-	-	2	3	25	75	100
	TOTAL				**30**	**24**	**04**	**02**	-	**23**	**-**	**-**	**-**	**700**
IV	I	Language		Language - Pothu Tamil - IV	6	5	1	-	-	3	3	25	75	100
	II	English		English – General English -IV	6	5	1	-	-	3	3	25	75	100
	III	Core Course–VII		Corporate Accounting - II	5	4	1	-	-	5	3	25	75	100
		Core Course-VIII		Company Law	5	4	1	-	-	5	3	25	75	100
		Allied Course- IV		(a) Relational Database Management System	4	3	1	-	-	3	3	25	75	100
				(b) Introduction to Data Science										
	IV	Skill Enhancement Course -IV		Stock Markets	2	2	-	-	-	2	3	25	75	100
		Skill Enhancement Course -V		Digital Marketing	2	2	-	-	-	2	3	25	75	100
	TOTAL				**30**	**25**	**05**	**-**	-	**23**	**-**	**-**	**-**	**700**
V	III	Core Course-IX		Cost Accounting	5	4	1	-	-	4	3	25	75	100
		Core Course-X		Banking Law and Practice	5	4	1	-	-	4	3	25	75	100
		Core Course-XI		Income Tax Law and Practice -I	5	4	1	-	-	4	3	25	75	100
		Core Course-XII		Auditing and Corporate Governance	5	4	1	-	-	4	3	25	75	100
		Elective Course – I		(a) Financial Management	4	3	1	-	-	3	3	25	75	100
				(b) Indirect Taxation										
				(c) Tourism Services										
		Elective Course – II		(a) Software Engineering+(UML Lab)	4	1	-	3	-	3	3	25	75	100
				(b) Object oriented Analysis and Design+(UML Lab)										
				(c) Could Computing										
	IV	EVS		Environmental Studies	2	2	-	-	-	2	3	25	75	100
		Summer Internship / Industrial Training			-	-	-	-	-	2	-	-	-	-
TOTAL					**30**	**22**	**05**	**03**	**-**	**26**	-	-	-	**700**
		Core Course-XIII		Management Accounting	6	5	1	-	-	4	3	25	75	100
		Core Course -XIV		Income Tax Law and Practice -II	6	5	1	-	-	4	3	25	75	100

VI	III	Core Project - I		Group Project Viva Voce	5	3	1	1	-	5	3	25	75	100
		Elective Course – III		(a)Entrepreneurial Development	4	3	1	-	-	3	3	25	75	100
				(b) Human Resource Management										
				(c) Principles of Mutual Funds										
		Elective Course – IV		(a) R Language (Practical)	4	1	-	3	-	3	3	25	75	100
				(b) Practical Tally										
				(c)E-Commerce										
	IV	Value Education		Value Education	2	2	-	-	-	2	3	25	75	100
		Professional Competency		General Awareness for Competitive Examination	2	2	-	-	-	2	3	25	75	100
	V	Gender Studies		Gender Studies	1	1	-	-	-	1	3	25	75	100
		Extension Activities		Extension Activities	-	-	-	-	-	1	-	-	-	-
	TOTAL				**30**	**22**	**04**	**04**	**-**	**25**	-	-	-	**800**
	GRAND TOTAL				**180**	**142**	**25**	**13**	**-**	**141**	**-**	-	-	**4300**
Extra Credit			MOOC/ SWAYAM/NPTEL		**-**	**-**	**-**	**-**	**-**	2	**-**	**-**	**-**	**-**
			Value Added Course (At least one per year)		**-**	**-**	**-**	**-**	**-**	2	**-**	**-**	**-**	**-**

L – Lecture **T – Tutorial** **P – Practical** **S - Seminar**

SUMMARY OF CURRICULUM STRUCTURE OF UG PROGRAMMES

S. No.	Part	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	I	Language Courses	4	12	400
2.	II	English Courses	4	12	400
3.	III	Core Courses	14	62	1400
4.		Core Group Project	1	5	100
5.		Allied Practical	4	12	400
6.		Elective Course (Practical)	2	6	200
7.		Elective Course (Theory)	2	6	200
8.		Non Major Elective	2	4	200
9.	IV	Skill Enhancement Course	5	10	500
10.		Foundation Course - FC	1	2	100
11.		Summer Internship	1	2	-
12.		Value Education	1	2	100
13.		Professional Competency	1	2	100
14.		Environmental Studies	1	2	100
15.	V	Gender Studies	1	1	100
16.		Extension Activities	1	1	-
Total			**45**	**141**	**4300**

*** Examination hours: (Theory – 2 Hours and Practical – 2 Hours)

Note:	**Internal Marks**	**External Marks**
1. Theory	15	45
2. Practical	10	30
Total	**25**	**75**

3. Separate passing minimum is prescribed for Internal and External marks

FOR THEORY

The passing minimum for CIA shall be 40% out of 15 marks [i.e. 6 marks]
The passing minimum for University Examinations shall be 40% out of 45 marks [i.e. 18 marks]

FOR PRACTICAL

The passing minimum for CIA shall be 40% out of 10 marks [i.e. 4 marks]
The passing minimum for University Examinations shall be 40% out of 30 marks [i.e. 12 marks]

NON MAJOR ELECTIVE (NME) OFFERED BY THE DEPARTMENT

Semester	Part	Course	Course Code	Title of the Paper
I	IV	NME -I	U24NMECC11	Every Day Banking
II		NME -II	U24NMECC22	Emotional Intelligence

SEMESTER I

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(For the Candidates admitted in the academic Year 2024–2025)
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com., COMPUTER APPLICATION

SEMESTER: I – CC - I: FINANCIAL ACCOUNTING - I

Ins. Hrs. /Week : 5 **Course Credit: 4** **Course Code: U24CC101**

UNIT– I: Fundamentals of Financial Accounting **(16 Hours)**

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.

UNIT– II: Final Accounts **(14 Hours)**

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

UNIT– III: Depreciation and Bills of Exchange **(15 Hours)**

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method .**Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.

UNIT– IV: Accounting from Incomplete Records **(14 Hours)**

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method-Average Due Date and Account Current.

UNIT– V: Royalty and Insurance of Claims **(16 Hours)**

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. **Insurance Claims** –Calculation of Claim Amount-Average clause (Loss of Stock only)

Theory 20% & Problem 80% **Total Lecture Hours- 75**

COURSE OUTCOME

1. Remember the concept of rectification of errors and Bank reconciliation statements
2. Apply the knowledge in preparing detailed accounts of sole trading concerns
3. Analyse the various methods of providing depreciation
4. Evaluate the methods of calculation of profit
5. Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

TEXT BOOK(S)

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.

REFERENCE BOOK (S)

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

E-RESOURCES

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

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	3		1	2		2	3	3	2	3	2	3
CO2	3		1	3		1	2		2	3	3	2	3	2	3
CO3	3		1	3		1	2		2	3	3	2	3	2	3
CO4	3	3	1	3		1	2		2	3	3	2	3	2	3
CO5	3		1	3		1	2		2	3	3	2	3	2	3

S – Strong (3) M- Medium (2) L- Low (1)

SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
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(For the Candidates admitted in the academic Year 2024–2025)
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com., COMPUTER APPLICATION

SEMESTER: I – CC - II: PRINCIPLES OF MANAGEMENT

Ins. Hrs. /Week : 5 **Course Credit: 4** **Course Code: U24CC102**

UNIT– I: Introduction to Management **(16 Hours)**

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities. .

UNIT– II: Planning **(14 Hours)**

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

UNIT– III: Organizing **(15 Hours)**

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

UNIT– IV: Staffing **(16 Hours)**

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].

UNIT– V: Directing **(14 Hours)**

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.

Co-ordination and Control

Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

Total Lecture Hours- 75

COURSE OUTCOME

1. Demonstrate the importance of principles of management.
2. Paraphrase the importance of planning and decision making in an organization.
3. Comprehend the concept of various authorizes and responsibilities of an organization.
4. Enumerate the various methods of Performance appraisal
5. Demonstrate the notion of directing, co-coordination and control in the management.

TEXT BOOK(S)

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

REFERENCE BOOK (S)

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

E-RESOURCES

1. http://www.universityofcalicut.info/sy1/management
2. https://www.managementstudyguide.com/manpower-planning.htm
3. https://www.businessmanagementideas.com/notes/managementnotes/coordination

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	3		2	2		3	2	3	2	3	2	3
CO2	3	3	1	3		2	2		3	2	3	2	3	2	3
CO3	3		1	3		2	2		3	2	3	2	3	2	3
CO4	3		1	3		2	2		3	2	3	2	3	2	3
CO5	3		1	3		2	2		3	2	3	2	3	2	3

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PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com., COMPUTER APPLICATION

SEMESTER: I – AC - I: (a) PROGRAMMING IN C AND LAB

Ins. Hrs. /Week : 4 **Course Credit: 3** **Course Code: U24ACA101A**

(Practical -60 Marks UE: 45 Marks IA: 15 Marks)

UNIT– I: Introduction to C Language and Identifiers (10 Hours)

C Language Introduction -Features of C Language-Benefits of C -Compilation of C Program Variables, Data Types & Operators: Variables and Keywords in C-Scope rules in C-Data Types in C-Operators & Its Types-Typecasting in C.

UNIT– II: Control Flow Statements and Arrays (10 Hours)

Decision Making Statements-Switch Statement in C-C Loops & Control Structure Practice problems-Continue Statement, Break Statement Array & String Handling in C: Arrays in C-Strings in C- Multidimensional Arrays in C.

UNIT– III: Pointers (10 Hours)

String functions in C-: Function Prototype-Parameter Passing Techniques in C-Storage Classes in C-Recursion Concept - Functions in C Practice problems Pointers, Structures, and Unions: Pointers in C-Structures-Union - Enumeration in C- Pointer vs Array in C.

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(Practical -40 Marks UE: 30 Marks IA: 10 Marks

UNIT– IV (15 Hours)

1. Write a C program to find roots of a Quadratic equation.
2. Write a C program to find the total no. of digits and the sum of individual digits of a positive integer.
3. Write a C program to generate the Fibonacci sequence of first N numbers.
4. Write a C program to sum the series S=1 – x + (x^2/2!) - (x^3/3!) + ---- - (x^n/n!)
5. Write a C program to input two matrices and perform matrix multiplication on them

UNIT– V (15 Hours)

1. Write a C program to check whether the given string is palindrome or not without using Library functions.
2. Write a C program to count the number of lines, words and characters in a given text.
3. Write a C program to generate Prime numbers in a given range using user defined function.
4. Write a C program to find factorial of a given number using recursive function.
5. Write a C program to maintain a record of n student details using an array of structures with four fields - Roll number, Name, Marks and Grade. Calculate the Grade according to the following conditions.

   Marks Grade >=80 A
   >=60 B
   >=50 C
   >=40 D
   < 40 E

   Print the details of the student, given the student roll number as input.

Total Lecture Hours - 60

COURSE OUTCOME

1. Apply the concept of Control Structures to solve any given problem.
2. Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.
3. Apply the concept of Strings for writing programs related to character array.
4. Write programs using concept of user defined and recursive functions
5. Apply concept of structures to write programs

TEXT BOOK(S)

1. E. Balaguruswamy, “Programming in ANSI C”, 8th Edition, 2019, McGraw Hill Education, ISBN:978-93-5316-513-0.
2. Pradip Dey, Manas Ghosh, “Programming in C”, 2nd Edition, 2018, Oxford University
3. Press, ISBN: 978-01-9949-147-6.
4. Kernighan B.W and Dennis M. Ritchie, “The C Programming Language”, 2nd Edition,
5. 2015, Pearson Education India, ISBN: 978-93-3254-944-9.
6. E. Balaguruswamy, “Programming in ANSI C”, 8th Edition, 2019, McGraw Hill Education, ISBN: 978
7. Pradip Dey, Manas Ghosh, “Programming in C”, 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6.

REFERENCE BOOK (S)

1. Yashavant P. Kanetkar, “Let Us C”, 16th Edition, 2019, BPB Publications, ISBN: 978- 93-8728-449-4.
2. Jacqueline A Jones and Keith Harrow, “Problem Solving with C”, Pearson Education.
3. ISBN: 978-93-325-3800-9.
4. Dr. Guruprasad Nagraj, “C Programming for Problem Solving”, Himalaya Publishing
5. House. ISBN-978-93-5299-361-1.
6. Yashavant P. Kanetkar, “Let Us C”, 16th Edition, 2019, BPB Publications, ISBN: 978- 93-8728-449-4.
7. Dr. Guruprasad Nagraj, “C Programming for Problem Solving”, Himalaya Publishing House. ISBN-978-93-5299-361-1.

E-RESOURCES

1. https://accountingseekho.com/
2. https://www.testpreptraining.com/business-communications-practice-exam-questions
3. https://bachelors.online.nmims.edu/degree-programs

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3	3	3	3		2		2		2	3	3	3	3	3
CO2	3	3	3	3		2		2		2	3	3	3	3	3
CO3	3	3	3	3		2		2		2	3	3	3	3	3
CO4	3	3	3	3		2		2		2	3	3	3	3	3
CO5	3	3	3	3		2		2		2	3	3	3	3	3

S – Strong (3) M- Medium (2) L- Low (1)

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PG & RESEARCH DEPARTMENT OF COMMERCE

B. Com., COMPUTER APPLICATION

SEMESTER: I – AC - I: (b) PYTHON PROGRAMMING AND LAB

Ins. Hrs. /Week : 4 **Course Credit: 3** **Course Code: U24ACA101B**

(Practical -60 Marks UE: 45 Marks IA: 15 Marks)

UNIT– I: Introduction and Control Structures **(10 Hours)**

Computer algorithms-Computer Hardware Computer Software-Python programming language - Literals - Variables and Identifiers - Operators - Expressions and Data types, Input / output- Boolean Expressions - Selection Control - If Statement- Indentation in Python- Multi-Way Selection - - Iterative Control- While Statement- Infinite loops- Definite vs. Indefinite Loops- Boolean Flag.

UNIT– II: String and Functions **(10 Hours)**

String, List and Dictionary, Manipulations Building blocks of python programs, Understanding and using ranges. Program Routines- Defining Functions- More on Functions: Calling Value-Returning Functions- Calling Non Value-Returning Functions- Parameter Passing - Keyword Arguments in Python - Default Arguments in Python Variable Scope. Recursion: Recursive Functions

UNIT– III: Objects and Dictionaries **(10 Hours)**

Software Objects - Turtle Graphics – Turtle attributes-Modular Design: Modules - Top-Down Design - Python Modules Dictionary type in Python - Set Data type. Text Files: Opening, reading and writing text files – Exception Handling.

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(Practical -40 Marks UE: 30 Marks IA: 10 Marks

UNIT– IV **(15 Hours)**

1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice.
2. Write a Python program to construct the following pattern, using a nested loop

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

3. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria: Grade A: Percentage >=80 Grade B: Percentage >=70 and 80 Grade C: Percentage >=60 and =40 and < 40
4. Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.
5. Write a Python script that prints prime numbers less than 20.

UNIT– V **(15 Hours)**

1. Program to find factorial of the given number using recursive function.
2. Write a Python program to count the number of even and odd numbers from array of N numbers.
3. Write a Python class to reverse a string word by word.
4. Read a file content and copy only the contents at odd lines into a new file.
5. Create a Turtle graphics window with specific size.

Total Lecture Hours - 60

COURSE OUTCOME

1. Develop and execute simple Python programs
2. Write simple Python programs using conditionals and looping for solving problems
3. Decompose a Python program into functions
4. Represent compound data using Python lists, tuples, dictionaries etc.
5. Understand the program design with functions using Python programming language.

TEXT BOOK(S)

1. Charles Dierbach, “Introduction to Computer Science using Python - A computational Problem-solving Focus”, Wiley India Edition, 2015.
2. Wesley J. Chun, “Core Python Applications Programming”, 3rd Edition , Pearson Education, 2016
3. Mark Lutz, “Learning Python Powerful Object Oriented Programming”, O’reilly Media 2018, 5th Edition.
4. Allen B. Downey, "Think Python: How to Think Like a Computer Scientist”, 2nd Edition, Green Tea Press, 2015
5. Charles Dierbach, "Introduction to Computer Science Using Python", 1st Edition, Wiley India Pvt Ltd

REFERENCE BOOK (S)

1. Timothy A. Budd, “Exploring Python”, Tata MCGraw Hill Education Private Limited 2011, 1 st Edition.
2. John Zelle, “Python Programming: An Introduction to Computer Science”, Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978- 1590282410
3. Michel Dawson, “Python Programming for Absolute Beginers” , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009
4. Wesley J Chun, “Core Python Applications Programming”, 3rd Edition, Pearson Education India, 2015
5. Roberto Tamassia, Michael H Goldwasser, Michael T Goodrich, “Data Structures and Algorithms in Python”, 1st Edition, Wiley India Pvt Ltd, 2016

E-RESOURCES

1. https://onlinecourses.swayam2.ac.in/cec22_cs20/preview
2. https://kakatiya.ac.in/web/course/713_Data%20Science%20II%20Semester.pdf
3. https://kakatiya.ac.in/web/course/713_Data%20Science%20II%20Semester.pdf

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3	3	3	3		2		2		2	3	3	3	3	3
CO2	3	3	3	3		2		2		2	3	3	3	3	3
CO3	3	3	3	3		2		2		2	3	3	3	3	3
CO4	3	3	3	3		2		2		2	3	3	3	3	3
CO5	3	3	3	3		2		2		2	3	3	3	3	3

S – Strong (3) M- Medium (2) L- Low (1)

SEMESTER: I – NME –I: EVERY DAY BANKING

Ins. Hrs. /Week : 2 **Course Credit: 2** **Course Code: U24NMECC11**

UNIT– I: Introduction to Banking **(06 Hours)**

Banking – Definition – Pass book – Cheque book – Format of Cheque – filling up of Cheque – Deposite Challan – Filling up – Clearing Cheque – Transfer Cheque – collection Cheque – Payable at par – Demand draft.

UNIT– II: Application Filling **(06 Hours)**

Application Filling – Account Opening Firm – Filling Up – Documents required – Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Passbook Printing Machine. IMCR – IFSC – Fund Transfer through ECS – NEFT – RTGS – Form Filling from Fund Transfer.

UNIT– III: Online Banking **(06 Hours)**

Online Banking – Sign up – Process - Requirements – Log in – Customer ID – User ID – Password – Hints for Creating Passwords – Change of Password – Online Transactions – Account Statements – Funds Transfer – Payment of Bills – Utility Paymenst.

UNIT– IV: Loans and Services **(06 Hours)**

Loans – Repayment for Loans – Other Services, Mobile Banking – Meaning – Importance – Advantages – Mobile Applications (App) – WAP (Wireless Application Portal) – USSD (unstructured Supplementary Data) – Registration Process – Through Mobiles.

UNIT– V: Process at Bank Branches **(06 Hours)**

Process at Bank Branch – ATM – User ID – MPIN – Change of MPIN – IMPSD (Immediate Payment System) – UPI (Unified Payment Interface) – BHIM (Bharath Interface for Money) – Bank Account Management – Transfer Funds – Paying Bills – Locating ATMs – QR Code Payments – Alert and Notifications - Tracking Spending Habits – Cash back – Safe Banking Methods.

Total Lecture Hours- 30

COURSE OUTCOME

1. Relate the transformation in banking from traditional to new age
2. Apply modern techniques of digital banking
3. Evaluate the role of insurance sector
4. Examine the regulatory mechanism
5. Assess risk mitigation strategies

TEXT BOOK(S)

1. B.Santhanam- Banking & Financial systems, Margham Publications
2. S.N.Maheshwari Banking theory, law and practice , Kalyani Publications.
3. Parameswaran- Indian Banking, S.Chand& Co.
4. Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
5. Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22nd Edition, S. Chanand Company Ltd, Noida, Uttar Pradesh

REFERENCE BOOK (S)

1. Sundharam KPM & Varshney P. N., (2020), "Banking Theory, Law and Practice", 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), "Banking Theory, Law and Practice", 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), "Insurance and Risk Management" 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis (2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons
5. S.N.Maheshwari Banking theory, law and practice , Kalyani Publications
6. Sundharam KPM & Varshney P. N., (2020), "Banking Theory, Law and Practice", 20th Edition, Sultan Chand & Sons, New Delhi.

E-RESOURCES

1. https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial
2. https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=Page

MAPPING WITH PROGRAMME OUTCOMES

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	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	2		2	2	3	2	2	3	2	3	2	3
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CO4	3	3	1	2		2	2	3	2	2	3	2	3	2	3
CO5	3		1	2		2	2	3	2	2	3	2	3	2	3

S – Strong (3) M- Medium (2) L- Low (1)

SEMESTER: I – FC: FOUNDATION COURSE IN COMMERCE

Ins. Hrs. /Week : 2 **Course Credit: 2** **Course Code: U24FCCC11**

UNIT– I: Forms of Business Organization (07 Hours)

Organization – Meaning, Importance, Sole Proprietorship, Partnership, LLP, Joint Stock Companies, Joint Ventures , Cooperative, Government form of Business Organization (Departmental, Corporation, Government company), Non- Government Organizations – Meaning , Definition , Structure , Advantages and Disadvantages

UNIT– II: Emerging Trends in Service Sector (07 Hours)

Overview of Recent trends – Banking Sector - Internet and Mobile Banking - Indian Post Payments Bank - Insurance Sector – Malhotra Committee Report Logistics - Business Process Outsource(BPO), Knowledge Process Outsource(KPO), Third-Party Operator(TPO) and Legal Process Outsource (LPO) - New trends in Tourism- Religious, Rural, & Medical tourism.

UNIT– III: Entrepreneurship (06 Hours)

Entrepreneurship: Introduction - Qualities of an Entrepreneur - Role of Entrepreneur in Social and Economic Development of the Country, Types of Entrepreneurs.

UNIT– IV: Marketing (06 Hours)

Introduction – Meaning of Marketing – Functions of Marketing – Marketing Mix (5 P's) – Meaning of Retailing - Growth of Organized Retailing in India, Measures adopted by organized Retailers for Survival – Foreign Direct Investment (FDI) in Retail in India - Digital Retailing and Overview.

UNIT– V: Organisation, Management and Administration (04 Hours)

Concept and Features – Levels of Management – Management Principles

Total Lecture Hours- 30

COURSE OUTCOME

1. Describe the distinguishing characteristics of a sole proprietorship.
2. Better Knowledge about banking and retailing sector
3. Entrepreneurship and Innovation minors will be able to mobilize people and resources.
4. Utilise information of a firm's external and internal marketing
5. Define the management functions and the management process

TEXT BOOK(S)

1. Financial Management – I. M. Pandey.
2. Financial Management – Theory & practical – Prasanna Chandra
3. Financial Management – S. C. Kuchhal
4. Public Sector in India – Laxmi Nariyan
5. Indian Economy – Rudder Datt

REFERENCE BOOK (S)

1. Indian Economy – KPM Sundaram
2. Law & practice of banking – S. R. Davar
3. The Business Model Book – Adam J Bock , Gerard George
4. Business Model Innovation – Alexander Osterwalder , Yves Pigneur
5. Introduction To E – Commerce, Dhawan, Nidhi, International Book House

E-RESOURCES

1. https://www.inderscience.com/jhome.php?jcode=ijesb
2. https://www.forbes.com/advisor/business/how-to-make-a-website-for-your-business/
3. https://popupsmart.com/blog/best-website-builder-for-small-business

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
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CO2	3		1	2		2		1	2		3	2	3	2	3
CO3	3		1	2		2		1	2		3	2	3	2	3
CO4	3		1	2		2		1	2		3	2	3	2	3
CO5	3		1	2		2		1	2		3	2	3	2	3

S – Strong (3) M- Medium (2) L- Low (1)

SEMESTER II

SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
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PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com., COMPUTER APPLICATION

SEMESTER: II – CC – III: FINANCIAL ACCOUNTING II

Ins. Hrs. /Week :5 **Course Credit: 5** **Course Code: U24CC203**

UNIT– I: Hire Purchase and Installment System (15 Hours)

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Installment System - Calculation of Profit

UNIT– II: Branch and Departmental Accounts (15 Hours)

Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.

UNIT– III: Partnership Accounts – I (15 Hours)

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

UNIT– IV: Partnership Accounts – II (15 Hours)

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

UNIT– V: Accounting Standards for financial reporting (15 Hours)

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

Theory 20% & Problems 80% **Total Lecture Hours- 75**

COURSE OUTCOME

1. To evaluate the Hire purchase accounts and Installment systems
2. To prepare Branch accounts and Departmental Accounts
3. To understand the accounting treatment for admission and retirement in partnership
4. To know Settlement of accounts at the time of dissolution of a firm.
5. To elaborate the role of IFRS

TEXT BOOK(S)

1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2. M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3. R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5. T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

REFERENCE BOOK (S)

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

E-RESOURCES

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

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	3		1	2		2	3	3	2	3	2	3
CO2	3		1	3		1	2		2	3	3	2	3	2	3
CO3	3		1	3		1	2		2	3	3	2	3	2	3
CO4	3	3	1	3		1	2		2	3	3	2	3	2	3
CO5	3		1	3		1	2		2	3	3	2	3	2	3

S – Strong (3) M- Medium (2) L- Low (1)

SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
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(For the Candidates admitted in the academic Year 2024–2025)
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com., COMPUTER APPLICATION

SEMESTER: II – CC – IV: BUSINESS LAW

Ins. Hrs. /Week :5 **Course Credit: 5** **Course Code: U24CC204**

UNIT– I: Introduction **(15 Hours)**

An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law.

UNIT– II: Elements of Contract **(15 Hours)**

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract.

UNIT– III: Performance Contract **(15 Hours)**

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract.

UNIT– IV: Contract of Indemnity and Guarantee **(15 Hours)**

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

UNIT– V: Sale of Goods Act 1930 **(15 Hours)**

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

Total Lecture Hours- 75

COURSE OUTCOME

1. Explain the Objectives and significance of Mercantile law
2. Understand the clauses and exceptions of Indian Contract Act.
3. Explain concepts on performance, breach and discharge of contract.
4. Outline the contract of indemnity and guarantee
5. Explain the various provisions of Sale of Goods Act 1930

TEXT BOOK(S)

1. N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, Business Law, Taxmann, New Delhi.

REFERENCE BOOK (S)

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

E-RESOURCES

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

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	3		2	2		3	2	3	2	3	2	3
CO2	3		1	3		2	2		3	2	3	2	3	2	3
CO3	3		1	3		2	2		3	2	3	2	3	2	3
CO4	3		1	3		2	2		3	2	3	2	3	2	3
CO5	3		1	3		2	2		3	2	3	2	3	2	3

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PG & RESEARCH DEPARTMENT OF COMMERCE

B. Com., COMPUTER APPLICATION

SEMESTER: II – AC - II: (a) OFFICE AUTOMATION AND LAB

Ins. Hrs. /Week : 4 Course Credit: 3 Course Code: U24ACA202A

(Practical -60 Marks UE: 45 Marks IA: 15 Marks)

UNIT– I: Introduction to Computer and Word Processing (10 Hours)

Hardware and Software - Memory unit – CPU-Input Devices: Key board, Mouse and Scanner. Output devices: Monitor, Printer. Introduction to Operating systems - Introduction to Programming Languages. Word Processing: File menu operations - Editing text – tools, formatting, bullets and numbering - Spell Checker - Document formatting – Paragraph alignment, indentation, headers and footers, printing – Preview, options, merge.

UNIT– II: Spreadsheets and Charts (10 Hours)

Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying **Charts:** Creating, formatting and printing, analysis tables, preparation of financial statements, introduction to data analytics.

UNIT– III: Power point (10 Hours)

Introduction to Power point - Features – Understanding slide typecasting & viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects, audio inclusion, timers.

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(Practical -40 Marks UE: 30 Marks IA: 10 Marks

UNIT– IV (15 Hours)

Word

1. **Using word** to create project certificate. Features to be covered:-Formatting Fonts in word, Drop Cap in word, Applying Text effects, Using Character Spacing, Borders and Colors, Inserting Header and Footer, Using Date and Time option in Word.
2. **Creating project** abstract Features to be covered:-Formatting Styles, Inserting table, Bullets and Numbering, Changing Text Direction, Cell alignment, Footnote, Hyperlink, Symbols, Spell Check , Track Changes.
3. **Creating a Newsletter** : Features to be covered:- Table of Content, Newspaper columns, Images from files and clipart, Drawing toolbar and Word Art, Formatting Images, Textboxes and Paragraphs

Excel

4. **Creating a Scheduler -** Features to be covered: Gridlines, Format Cells, Summation, auto fill, Formatting Text
5. **Calculations** - Features to be covered:- Cell Referencing, Formulae in excel – average, standard deviation, Charts, Renaming and Inserting worksheets, Hyper linking, Count function, LOOKUP/VLOOKUP
6. **Performance Analysis** - Features to be covered:- Split cells, freeze panes, group and outline, Sorting, Boolean and logical operators, Conditional formatting

UNIT– V **(15 Hours)**

MS Power Point

1. Create PPT Orientation, Slide Layouts, Inserting Text, Word Art, Formatting Text, Bullets and Numbering, Auto Shapes, Lines and Arrows
2. Create Hyperlinks, Inserting –Images, Clip Art, Audio, Video, Objects, Tables and Charts
3. CreateMaster Layouts (slide, template, and notes), Types of views (basic, presentation, slide slotter, notes etc), Inserting – Background, textures, Design Templates, Hidden slides. Auto content wizard, Slide Transition, Custom Animation, Auto Rehearsing

Total Lecture Hours - 60

COURSE OUTCOME

1. Understand the basics of computer systems and its components.
2. Understand and apply the basic concepts of a word processing packageelectronic spreadsheet software.
3. Create and apply the basic concepts of Word Processing .
4. Create and apply the basic concepts of Excel.
5. Create and apply the basic concepts of MS Power Point.

TEXT BOOK(S)

1. Peter Norton, “Introduction to Computers” –Tata McGraw-Hill.
2. Pradeep K., Sinha, Computer Fundamentals : Concepts, Systems & Applications- 8th Edition
3. Rajaraman V, Fundamentals of Computers-6th Edition
4. Archana Kumar, Computer Basics with Office Automation, 2013
5. Angeline D Magdalene Delighta, Exploring of Computer fundamentals and office automation I LAP Lambert Academic Publishing

REFERENCE BOOK (S)

1. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw-Hill.
2. Dr. P. Rizwan Ahmed, Office Automation I Margham Publications; 2016th edition
3. The Complete Computer upgrade and repair book,3rd edition Cheryl A Schmidt, WILEY Dreamtech
4. Introduction to Information Technology, ITL Education Solutions limited, Pearson Education
5. PC Hardware and A + Handbook – Kate J. Chas PHI (Microsoft)

E-RESOURCES

1. https://tnou.ac.in/NAAC/SSR/C1/1.1.5/BSCSS-P1.pdf
2. https://university.apeejay.edu/diploma-in-office-automation
3. https://study.com/academy/lesson/what-is-office-automation-system-tools.html

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	3	3	3	3		2		2		2	3	3	3	3	3
CO2	3	3	3	3		2		2		2	3	3	3	3	3
CO3	3	3	3	3		2		2		2	3	3	3	3	3
CO4	3	3	3	3		2		2		2	3	3	3	3	3
CO5	3	3	3	3		2		2		2	3	3	3	3	3

S – Strong (3) M- Medium (2) L- Low (1)

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PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com., COMPUTER APPLICATION

SEMESTER: II – AC - II: (b) PROGRAMMING IN C++ AND LAB

Ins. Hrs. /Week : 4 **Course Credit: 3** **Course Code: U24ACA202B**

(Practical -60 Marks UE: 45 Marks IA: 15 Marks)

UNIT– I: Object Oriented Programming Concepts (10 Hours)

Complexity in software - The need for object-orientation – Abstraction – Encapsulation – Modularity – Hierarchy. Basic Elements of C++: Classes – Objects – Data members and member functions – private and public access specifies - Static members - Constructors – Singleton class – Destructors

UNIT– II: Array (10 Hours)

Friend Functions and Friend Classes - Array of objects – Pointer to objects - this pointer – References – Dynamic memory allocation - Namespaces. Function Overloading: Function Overloading: Overloading a function - Default arguments – Overloading Constructors. Operator Overloading: Overloading an operator as a member function – Overloading an operator as a friend function

UNIT– III: Inheritance and Function Overriding (10 Hours)

Inheritance: Types of inheritance – protected access specifier –Virtual Base Class – Base class and derived class constructors. Run-time Polymorphism: Virtual Functions. Function overriding - Pure virtual function – Abstract base class. Templates: Function templates – Overloading a function template – Class templates.

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(Practical -40 Marks UE: 30 Marks IA: 10 Marks

UNIT– IV (15 Hours)

1. Write a class to represent a complex number which has member functions to do the following
    a. Set and show the value of the complex number
    b. Add, subtract and multiply two complex numbers
    c. Multiplying the complex number with a scalar value
2. Write a Point class that represents a 2-d point in a plane. Write member functions to
    a. Set and show the value of a point
    b. Find the distance between two points
    c. Check whether two points are equal or not
3. Design and implement a class to represent a Solid object.
    a. Apart from data members to represent dimensions, use a data member to specify the type of solid.
    b. Use functions to calculate volume and surface area for different solids.

UNIT– V **(15 Hours)**

4. Design a class representing time in hh:mm:ss. Write functions to
   a. Set and show the time
   b. Find the difference between two time objects
   c. Adding a given duration to a time
   d. Conversion of the time object to seconds

5. Design a 3x3 matrix class and demonstrate the following:
   a. Addition and multiplication of two matrices using operator overloading
   b. Maintaining a count of the number of matrix object created

6. Design a class called cString to represent a string data type. Create a data member in the class to represent a string using an array of size 100. Write the following functionality as member functions:
   a. Copy Constructor
   b. Concatenate two strings
   c. Find the length of the string
   d. Reversing a string

Comparing two strings

Total Lecture Hours - 60

COURSE OUTCOME

1. Explain the various basic concepts of Object-orientation.
2. Write programs to implement static binding
3. Write programs to implement inheritance and dynamic binding
4. Write programs to implement templates and exception handling and learn how to use STL class library.
5. Write programs implementing File and Stream I/O.

TEXT BOOK(S)

1. Herbert Schildt, C++ - The Complete Reference, Third Edition, TMH, 1999.
2. Grady Booch, Object Oriented Analysis and Design, Pearson Education, 2008. (For Unit I)
3. Programming in C by E.Balaguruswamy, McGrawhill 6 th Edition.
4. Object oriented Programming with C++ by E.Balaguruswamy McGrawHill Education.
5. ANSI and Turbo C++ by Ashoke N. Kamthane, Pearson Education.

REFERENCE BOOK (S)

1. Bjarne Strousstrup, The C++ Programming Language, Addison Wesley, 2000.
2. J. P. Cohoon and J. W. Davidson, C++ Program Design – An Introduction to Programming and Object-Oriented Design, Second Edition, McGraw Hill, 1999.
3. C. J. Lippman, C++ Primer, Third Edition, Addison Wesley, 2000.
4. Robert Lafore, "*Object-Oriented Programming in C++*", 4th edition, SAMS Publishing, 2019
5. R. Subburaj, "Object Oriented Programming With C++ ", Vikas Publishing House, New Delhi, RevisedEdition 2013.

E-RESOURCES

1. https://mlritm.ac.in/assets/cse/cse_lab_manuals/R19_cse_manuals/C++%20Lab.pdf
2. https://www.programiz.com/cpp-programming/library-function/cstdlib/labs
3. https://oceanai.mit.edu/ivpman/pdfs/lab_cpp_01_intro.pdf

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3	3	3	3		2		2		2	3	3	3	3	3
CO2	3	3	3	3		2		2		2	3	3	3	3	3
CO3	3	3	3	3		2		2		2	3	3	3	3	3
CO4	3	3	3	3		2		2		2	3	3	3	3	3
CO5	3	3	3	3		2		2		2	3	3	3	3	3

S – Strong (3) M- Medium (2) L- Low (1)

SEMESTER: II –NME- II: EMOTIONAL INTELLIGENCE

Ins. Hrs. /Week :2 **Course Credit: 2** **Course Code: U24NMECC22**

UNIT– I: Introduction **(06 Hours)**

Introduction – Emotional Intelligence – Meaning, Benefits, importance of Emotions – Self Awareness and Competencies – Psychological Needs, Emotional Quotient vs Intelligence Quotient.

UNIT– II: Traits **(06 Hours)**

Traits – Negative Traits – Anger Management – Negatives Syndrome and Attitude – Negative Thinking – Guilt Quotient Stress and Emotions, Adapting to Loneliness. Positive Traits – Humour and Happiness – Empathetic ability – Sensitivity Profile – Empowered Personality, Self – Empowerment.

UNIT– III: Personality **(06 Hours)**

Personality Analysis – Distinct Personality Type –Self –Esteem, Will Power, Confidence – Self Care.

UNIT– IV: Self Analysis **(06 Hours)**

Psychological Growth and Adjustment – Personal Development Plan.

UNIT– V: SWOT Analysis **(06 Hours)**

Personal SWOT Analysis – Learning to Celebrate Life.

Total Lecture Hours- 30

COURSE OUTCOME

1. To understand the concept of Intelligence, Social and Emotional Intelligence with their IQ.
2. To understand the theories types and method of measuring Intelligence, Social and Emotional Intelligence.
3. Scientific Research findings on the importance of Social Intelligence
4. Emotional Intelligence (EI) and their implications in relationship, workplace settings and stress management.
5. Understand varied concepts of Intelligence, critically evaluate IQ as a measure of success in life.

TEXT BOOK(S)

1. Daniel Goleman (1996) Emotional Intelligence. Why it can matter more than IQ. Bantam Doubleday Dell Publishing Group
2. Daniel Goleman (2000) Working with Emotional Intelligence. Bantam Doubleday Dell Pubishing Group
3. Liz Wilson, Stephen Neale & Lisa Spencer-Arnell (2012). Emotional Intelligence Coaching. Kogan Page India Private Limited.
4. Gupta S.K. (1980), Guidance and Counselling in Indian Education, New Delhi: NCERT
5. Bar-On, R., & Parker, J.D.A.(Eds.) (2000). The handbook of emotional intelligence. San Francisco, California: Jossey Bros

REFERENCE BOOK (S)

1. Goleman, D. (2005). Emotional Intelligence. New York: Bantam Book.
2. Sternberg, R. J. (Ed.). (2000). Handbook of intelligence. Cambridge University Press
3. Self Discipline: Life Management, Kindle Edition, Daniel Johnson.
4. Morgan, C.T., King, R.A., Weiss, R.A., & Schopler, J. (2004). Introduction to Psychology (7th Edition). New York, NY: Mc Graw Hill
5. Danziger, K. & Dzinas, K. (1997). How Psychology got its variables. Canadian Psychology

E-RESOURCES

1. https://en.wikipedia.org/wiki/Emotional_intelligence
2. https://mhanational.org/what-emotional-intelligence-and-how-does-it-apply-workplace
3. https://psychcentral.com/lib/what-is-emotional-intelligence-eq

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**1**	**2**	**3**	**4**	**5**
CO1	3		1	2		2	2	3	2	2	3	2	3	2	3
CO2	3		1	2		2	2	3	2	2	3	2	3	2	3
CO3	3		1	2		2	2	3	2	2	3	2	3	2	3
CO4	3	3	1	2		2	2	3	2	2	3	2	3	2	3
CO5	3		1	2		2	2	3	2	2	3	2	3	2	3

S – Strong (3) M- Medium (2) L- Low (1)

SEMESTER: II – SEC – I: ENTREPRENEURIAL SKILL DEVELOPMENT

Ins. Hrs. /Week :2 **Course Credit: 2** **Course Code: U24SECC21**

UNIT– I: Entrepreneur (06 Hours)

Definition, emergence of Entrepreneurial class: Theories of Entrepreneurship, Socio-economic Environment and Entrepreneur

UNIT– II: Promotion of a Venture (06 Hours)

Opportunity analysis, externalenvironmental forces, economic, social, technological and competitive factors, establishment of a new unit.

UNIT– III: Entrepreneurial Behavior (06 Hours)

Innovation and entrepreneurship, entrepreneurial behavior, social responsibility

UNIT– IV: Entrepreneurial Development Programme (06 Hours)

Entrepreneurialdevelopment programme relevance and achievements, role of government in organizing such programmes.

.

UNIT– V: Entrepreneurship and Industrial Development (06 Hours)

Planningand growth of industrial central and state level promotional services.

Total Lecture Hours- 30

COURSE OUTCOME

1. Develop awareness about entrepreneurship and successful entrepreneurs
2. Develop an entrepreneurial mind-set by learning key skills such as design, personal selling, and communication
3. Identify qualities of entrepreneurs
4. Use various entrepreneurship models
5. Understand various schemes supporting entrepreneurship

TEXT BOOK(S)

1. Dr. Gupta and Dr. Srinivasan, Entrepreneurship development in India
2. Vasant Desai, Dynamics of Entrepreneurial Development and Management
3. Sarugadharan and Resia Begum, Women Entrepreneurship; institutional support and problems
4. M.W.Deshpande, Entrepreneurship of small Scale Industries
5. D.L. Saxon and RW Smilor (eds), The Art and Science of Entrepreneurs

REFERENCE BOOK (S)

1. Venkateshwara Rao and Udai Pareek,(Eds)Developing Entrepreneurship-A Handbook
2. Raja Gopal, Agriculture Business and Entrepreneurship
3. H.Sadhak, industrial development in Backward Regions in India
4. Ravi J. Mathai, Rural Entrepreneurship A Frame Work in Development Entrepreneurship –A Hand book
5. Dollinger, M.J, Entrepreneurship: New Venture Creation, Prentice Hall of India

E-RESOURCES

1. https://msme.gov.in/entrepreneurship-and-skill-development-programs
2. https://unctad.org/topic/enterprise-development/entrepreneurship-policy-hub/3-Skills-Development
3. https://www.ediindia.org/

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	2		2		1	2		3	2	3	2	3
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CO4	3		1	2		2		1	2		3	2	3	2	3
CO5	3		1	2		2		1	2		3	2	3	2	3

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