



School of Arts and Science

Minutes of Fourth Meeting of Board of Studies of Bachelor of Commerce - Computer Application (B.Com. - CA)

The Fourth Meeting of Board of Studies for Bachelor of Commerce - Computer Application (B.Com. - CA) Programme was held on 28th March 2024, Thursday at 04.00 P.M. thru online mode with the Head of the Department in the Chair. The following members were present for the BoS meeting.

S. No.	Name of the Member	Designation
1	Dr. G. Bala Sendhil Kumar Professor and Head, Business Studies, School of Arts and Science Sri Manakula Vinayagar Engineering College Puducherry	Chairman
2	Prof. Punam Bedi Professor, Department of Computer Science University of Delhi, Delhi	Pondicherry University Nominee
3	Dr. R. Rajendran Associate professor, Department of Business Administration, Annamalai University, Chidambaram	Subject Expert (Academic Council Nominee)
4	Dr. A. Martin Assistant Professor, Department of Computer Science Central University of Tamil Nadu, Thiruvarur	Subject Expert (Academic Council Nominee)
5	Mr. J. Prassana Vengatesh Solution Architecture, HCL Technologies, Chennai	Member (Industry representative)
6	Dr. K. Premkumar Professor and Head Department of Computer Science & Engineering Sri Manakula Vinayagar Engineering College Puducherry	Internal Member
7	Dr. S. Pougajendy Professor, Department of Management Studies Sri Manakula Vinayagar Engineering College Puducherry	Internal Member
8	Ms. S. Visalakshi Assistant Professor, Department of Management Studies Sri Manakula Vinayagar Engineering College Puducherry	Internal Member

9	Mr. G. Vengatesan Assistant Professor, Department of Business Studies, School of Arts and Science, Sri Manakula Vinayagar Engineering College, Puducherry	Internal Member
10	Ms. M. Abirami @ Manoranjitham Assistant Professor, Department of Business Studies, School of Arts and Science, Sri Manakula Vinayagar Engineering College, Puducherry	Internal Member
11	Mrs. M. Dhivya Assistant Professor, Department of Business Studies, School of Arts and Science, Sri Manakula Vinayagar Engineering College, Puducherry	Internal Member
12	Dr. M. Vanitha Assistant Professor, Department of Tamil School of Arts and Science, Sri Manakula Vinayagar Engineering College, Puducherry	Internal Member
13	Mr. Elamaran Assistant Professor, Department of English School of Arts and Science, Sri Manakula Vinayagar Engineering College, Puducherry	Internal Member

Agenda of the Meeting

Item No.: BoS / B.Com - CA 4.1

- ❖ Welcome Address & Introduction about Institution, Department and Members of Board of Studies.
- ❖ Confirmation of Minutes of the Third Meeting of the Board of Studies.

Item No.: BoS / B.Com - CA 4.2

- ❖ Discussion and Approval of syllabi of Fifth & Sixth semester courses of the UG Programme: Bachelor of Commerce (B.Com) in Computer Application under Regulation 2020 (For the students admitted during the Academic Year 2022-2023).

Item No.: BoS / B.Com - CA 4.3

- ❖ To discuss the criteria for fixing (MJD) Major Disciplinary Courses, (MID) Minor Disciplinary Courses, (MLD) Multi-Disciplinary Courses, (AEC) Ability Enhancement Courses, (SEC) Skill Enhancement Courses and (VAC) Value Added Courses based on National Education Policy Regulations 2023 of Pondicherry University.

Item No.: BoS / B.Com - CA 4.4

- ❖ To discuss the curriculum framework for the UG programme Bachelor of Commerce (B.Com.) in Computer Application (Honours) for semesters (I - VIII) based on National Education Policy Regulations 2023 of Pondicherry University.

Item No.: BoS / B.Com - CA 4.5

- ❖ To discuss the proposed changes / modifications in courses in II semester of UG programme Bachelor of Commerce (B.Com.) in Computer Application (Honours) based on National Education Policy Regulations 2023 of Pondicherry University. (For the students admitted during the Academic Year 2023-2024).

Item No. : BoS / B.Com - CA 4.6

- ❖ Any other item with the permission of chair.

Minutes of the Meeting

The meeting deliberated on the agenda items that had been approved by the Chairman.

Item No.: BoS / B.Com - CA 4.1

Dr. G. Bala Sendhil Kumar, Chairman, BoS opened the meeting by greeting the external members and internal members of Board of Studies and meeting thereafter deliberated on the approved agenda items.

Confirmation of the Minutes of the Third Meeting of the Members of Board of Studies held on 05th January 2024, Friday at 01.00 P.M. was done by presenting the Minutes of Third Meeting by the Chairman to the Board Members and the actions taken by the Department in the process of implementing it. The following were discussed and approved by the Board Members and implemented by the department.

- ❖ 4th Semester Curriculum Framework and Syllabi of Fourth Semester courses of the UG Programme: Bachelor of Commerce - Computer Application (B.Com. - CA) under Regulation 2020 (For the students admitted during the Academic Year 2022-2023).
- ❖ Curriculum Framework (2nd to 6th Semesters) and Syllabi of 2nd Semester for the Programme: Bachelor of Commerce - Computer Application (B.Com. - CA) under Regulation 2023. (For the students admitted from the Academic Year 2023-2024).

Item No.: BoS / B.Com - CA 4.2

Discussion and Approval of syllabi of Fifth & Sixth semester courses of the UG Programme: Bachelor of Commerce - Computer Application (B.Com. - CA) under Regulation 2020 (For the students admitted during the Academic Year 2022-2023) was presented to the Board members for discussion and approval. The board members approved the same without any revisions and modifications (kindly refer Annexure 1 for Syllabi of Fifth & Sixth semester Courses).

Item No.: BoS / B.Com - CA 4.3

The Board Members appreciated and approved the criteria for fixing the nomenclatures of the courses as Major Disciplinary Courses (MJD), Minor Disciplinary Courses (MID), Multi-Disciplinary Courses (MLD), Ability Enhancement Courses (AEC), Skill Enhancement Courses (SEC) and Value-added courses (VAC) with credit distribution from Semesters I-VIII based on National Education Policy Regulations 2023 of Pondicherry University (kindly refer Annexure 2 for definitions of MJD, MID, MLD, AEC, SEC, VAC and other courses).

Item No.: BoS / B.Com - CA 4.4

The curriculum framework for the UG Programme: Bachelor of Commerce - Computer Application (B.Com. - CA) (Honors) for semesters (I - VIII) based on National Education Policy Regulations 2023 of Pondicherry University was presented to the Board Members for the discussion. The same was approved by the Members of Board of Studies (kindly refer Annexure 3 for curriculum framework).

Item No.: BoS / B.Com - CA 4.5

The following proposed changes / modifications in courses in II semester of UG Programme: Bachelor of Commerce - Computer Application (B.Com. - CA) (Honors) based on National Education Policy Regulations 2023 of Pondicherry University (For the students admitted during the Academic Year 2023-2024) was discussed and it was approved by the board members.

- ❖ Soft Skill (A23ENSA04C) is changed as Multi-Disciplinary course.
- ❖ Understanding India (A23VAC201C) is added as Value Added Course.







- ❖ Spreadsheets Lab (A23BFL201C) is renamed as Spreadsheet Skills (A23BALA01C) under Skill Enhancement courses
- ❖ Fundamentals of Information Technology (A23CPT203C) is removed due to increase in total credits in this semester.








Kindly refer Annexure 4 for the modified II Semester Curriculum and approved renamed Course Type of I Semester Curriculum of Bachelor of Commerce - Computer Application (B.Com. - CA) (Honors) (For the students admitted during the Academic Year 2023-2024).

Item No. : BoS / B.Com – CA 4.6

No other item was considered for further discussion in the Fourth Meeting of Members of BoS of Bachelor of Commerce - Computer Application (B.Com. - CA).

The meeting ended with vote of thanks by the Chairman of the Board of Studies, was concluded at 05.10 P.M. The Minutes of the Fourth Meeting of Board of Studies for Bachelor of Commerce - Computer Application Programme held on 28th March 2024 was signed by the members who attended the meeting:

Sl. No	Name of the Member with Designation and official Address	MEMBERS AS PER UGC NORMS	Signature
1	Dr. G. Bala Sendhil Kumar Professor and Head, Business Studies, School of Arts and Science Sri Manakula Vinayagar Engineering College, Puducherry	Chairman	
2	Prof. Punam Bedi Professor, Department of Computer Science, University of Delhi, Delhi	Pondicherry University Nominee	
3	Dr. R. Rajendran Associate professor, Department of Business Administration, Annamalai University, Chidambaram	Subject Expert (Academic Council Nominee)	
4	Dr. A. Martin Assistant Professor, Department of Computer Science, Central University of Tamil Nadu, Thiruvarur	Subject Expert (Academic Council Nominee)	
5	Mr. J. Prassana Vengatesh Solution Architecture, HCL Technologies, Chennai	Member (Industry representative)	
6	Dr. K. Premkumar Professor and Head Department of Computer Science & Engineering, Sri Manakula Vinayagar Engineering College, Puducherry	Internal Member	

7	Dr. S. Pougajendy Professor, Department of Management Studies, Sri Manakula Vinayagar Engineering College Puducherry	Internal Member	
8	Ms. S. Visalakshi Assistant Professor, Department of Management Studies Sri Manakula Vinayagar Engineering College, Puducherry	Internal Member	
9	Mr. G. Vengatesan Assistant Professor, Department of Business Studies, School of Arts and Science, Sri Manakula Vinayagar Engineering College, Puducherry	Internal Member	
10	Ms. M. Abirami @ Manoranjitham Assistant Professor, Department of Business Studies, School of Arts and Science, Sri Manakula Vinayagar Engineering College, Puducherry	Internal Member	
11	Mrs. M. Dhivya Assistant Professor, Department of Business Studies, School of Arts and Science, Sri Manakula Vinayagar Engineering College, Puducherry	Internal Member	
12	Dr. M. Vanitha Assistant Professor, Department of Tamil, School of Arts and Science, Sri Manakula Vinayagar Engineering College, Puducherry	Internal Member	
13	Mr. Elamaran Assistant Professor, Department of English, School of Arts and Science, Sri Manakula Vinayagar Engineering College, Puducherry	Internal Member	


Dr. S. Muthulakshmi
Dean - School of Arts and Science
Sri Manakula Vinayagar Engineering College


Dr. G. Bala Sendhil Kumar
Professor and Head - Business Studies
Chairman, Board of Studies
B.Com. - Computer Application

ANNEXURE 1

Regulations 2020 - Curriculum & Syllabi - 5th & 6th Semester

B.Com. (Computer Application)

SEMESTER – V										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Part III										
Theory										
1	A20CST512	Income Tax Law and Practice	DSC	4	0	0	4	25	75	100
2	A20CMT512	Cost Accounting	DSC	3	1	0	4	25	75	100
3	A20BAT512	Financial Management	DSC	3	1	0	4	25	75	100
4	A20CCE507	Financial Derivatives	DSE	3	0	0	3	25	75	100
	A20CCE508	Banking and Insurance								
	A20CCE509	Security Analysis and Portfolio Management								
Practicals										
5	A20CCL505	Data Visualisation	DSC	0	0	4	2	50	50	100
Project										
6	A20CCP501	Mini Project	DSC	0	0	4	2	40	60	100
Skill Enhancement Course										
7	A20CCS504	Business Research Methods	SEC	0	0	4	2	100	0	100
Online Certification Course										
8	A20CCM501	MOOC - Certificate Course	OC	0	0	4	0	Successful Completion		
							21	290	410	700

SEMESTER – VI										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Part III										
Theory										
1	A20CCT607	Financial Reporting and Analysis	DSC	3	1	0	4	25	75	100
2	A20CST618	Goods and Service Tax	DSC	3	1	0	4	25	75	100
3	A20CAT613	Internet of Things	DSC	4	0	0	4	25	75	100
4	A20CCE610	Ethical Hacking	DSE	3	0	0	3	25	75	100
	A20CCE611	Cyber Security and Digital Forensics								
	A20CCE612	Personal Finance								
Skill Enhancement Course										
6	A20CCS605	Life Skills Development and Mentoring	SEC	0	0	4	2	100	0	100
Project										
7	A20CCP602	Major Project	DSC	0	0	10	5	40	60	100
							22	240	360	600




FIFTH SEMESTER

Department	Business Studies			Programme: B.Com. Computer Application							
Semester	Fifth			Course Category Code: DSC		End Semester Exam Type: TE					
Course Code	A20CST512			Periods / Week			Credits	Maximum Marks			
		L	T	P	C	CAM	ESE	TM			
Course Name	INCOME TAX LAW AND PRACTICE			4	0	0	4	25	75	100	
Common to B.Com (CA), B.Com. (CS)											
Prerequisite	Basic understanding of tax system in India										
Course Objective	To gain the knowledge of the provisions of income tax law relating to the topics.										
	To gain ability to solve simple concerning assesses with the status of Individual.										
	To Compute the assessment procedure of income from house property.										
	To effectively gain in depth knowledge on income from business and capital gains.										
	To compute the deductions from gross total income.										
Course Outcome	On completion of the course, the students will be able to								BT Mapping (Highest Level)		
	CO1	Acquire the complete knowledge of basic concepts of income tax.								K1	
	CO2	Compute the taxable income under salary.								K2	
	CO3	Analyse the assessment procedure for Income under house property.								K2	
	CO4	Calculate the Income from business or profession and capital gains.								K3	
	CO5	Assess the income from other sources and the deductions from GTI.								K3	
UNIT-I	CONCEPTS OF INCOME TAX						Periods: 12				
Brief History of Indian Income Tax -- Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assesse, person, Income, casual Income, Gross Total Income, Agricultural Income-Residential status and scope of total income -Exempted Incomes u/s 10.										CO1	
UNIT-II	UNIT II INCOME FROM SALARY						Periods: 12				
Meaning - Definition - Basis of Charge- Advance Salary - Arrears of Salary - Allowances - Perquisites- Provident Fund - Profits in Lieu of Salary - Gratuity - Pension - Encashment of Earned leave - Compensation for voluntary retirement - Deductions from Salary U/S 16 - Computation of Income from Salary.										CO2	
UNIT-III	INCOME FROM HOUSE PROPERTY						Periods: 12				
Basis of Charge - Deemed Owners - Exempted Incomes from House Property -Composite Rent - Annual Value - Determination of Annual Value - Treatment of Unrealized Rent - Loss due to Vacancy - Deductions from Annual value - computation of Income from House property.										CO3	
UNIT-IV	INCOME FROM BUSINESS OR PROFESSION - CAPITAL GAINS						Periods: 12				
Income from Business or Profession- Basic principle of arriving at business incomes-Losses incidental to trade- Capital gains- Definition of Capital Assets - Long term and short term - Transfers -Cost of acquisition - Cost of improvement - Exemptions on Capital gains.										CO4	
UNIT-V	INCOME FROM OTHER SOURCES						Periods: 12				
Income from other sources: Definition - computation - Grossing up - Deductions and other relevant provisions. Set -off or carry forward and set off of losses - Deductions from Gross Total Income (GTI).										CO5	
Lecture Periods: 60			Tutorial Periods:			Practical Periods: -		Total Periods: 60			
Text Books											
1. Gaur and Narang -Income Tax Law and Practice -Kalyani Publications – 2024											
2. Dr. M.C. Mehrotra – Income tax law and accounts – Sahithya Bhavan Publishers -2019.											
3. Dr. Vinod K Singhania -Direct tax Law & Practice -Taxmann Publications -2019.											

Regulation-2020

Syllabi

B.Com (Computer Application)

Reference Books

1. B.B.Lal -Direct Taxes -Konark Publisher P (Ltd) – 2019.
2. Bhagwati Prasad – Direct Taxes Law and Practice -WishwaPrakashana Publications-2019.
3. Taxmann's-Income tax Act-66th edition-2021

Web References

1. <https://www.incometaxindia.gov.in/pages/tools/income-tax-calculator.aspx>
2. <https://cleartax.in/s/deductions-under-section24-income-from-house-property>
3. https://www.icsi.edu/media/webmodules/FINAL_TL&P.pdf
4. <https://taxguru.in/income-tax/notes-income-sources.html>
5. <http://www.jiwaji.edu/pdf/ecourse/management/INCOME%20FROM%20SALARIES2.pdf>

* TE - Theory Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10		5	5	5	75	100

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Department	Business Studies		Programme: B.Com. Computer Application						
Semester	Fifth		Course Category Code: DSC			End Semester Exam Type: TE			
Course Code	A20CMT512		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	COST ACCOUNTING		3	1	0	4	25	75	100
Common to	B.Com (General), B.Com (CA)								
Prerequisite	Basic knowledge on Accounting								
Course Objective	To Explain the concepts of cost accounting and computation of various costs.								
	To Analyze the various levels of stock.								
	To Compute the labour cost and apportionment of overheads.								
	To get an insight knowledge on preparation of Costing								
	To compute the operating cost and contract costing.								
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	CO1	Analyze the concepts of cost accounting and preparation of cost sheet.						K1	
	CO2	Gain the knowledge on different types of Stock Level, Economic Order Quantity and Methods of valuation of Material.						K2	
	CO3	Compute the labour cost, remuneration, incentives and allocation & apportionment of overheads to production & service departments.						K2	
	CO4	Gain the knowledge on different types of process accounting.						K3	
	CO5	Solve the problems in operating costing and contract costing.						K3	
UNIT-I	INTRODUCTION AND COST SHEET					Periods: 12			
Introduction, Meaning of Costing and Cost Accounting, Scope, Objectives of Cost Accounting, Advantages of Cost Accounting, Financial accounting Vs. Cost accounting, Costing - An Aid to Management, General Principles of Cost Accounting – Characteristics of an Ideal Costing System – Installation of a Costing System and Methods of Costing, Limitations of Cost Accounting. Elements of cost – Concepts of costs – Cost Classification – Preparation of cost sheet – Statement of Cost and Profit and Treatment of Stock.								CO1	
UNIT-II	MATERIALS: ISSUES AND CONTROL					Periods: 12			
Material Control, Meaning, Objectives of Material Control - Essentials of Material Control – Levels of Materials, Ordering Level and Re-ordering Level, EOQ, Minimum Level – Maximum Level – Danger Level, Average Stock Level, Stores Records and Bin Card – Issue of Materials – FIFO – LIFO – Average Stock Method – HIFO – Inflated Price Method, Specific Price-Base Stock Method, Market Price Method, Standard Price Method- Material Loses, Control of Wastage of Scrap, Defectives and Spoilage.								CO2	
UNIT-III	LABOUR AND OVERHEADS COSTS					Periods: 12			
Labour Cost - Types of Labour – Labour Turn over, Causes of Labour Turnover – System of Wage Payment, Essentials of a good Wage System –Time Wage System – Piece Rate System - Premium and Bonus Plans - Group Bonus Scheme. Overheads - Meaning, Importance and Characteristics of overhead –Classification of Overheads Cost -Types of Departments, Allocation of Overheads - Apportionment of Overhead expenses, Bases of Apportionment – Reapportionment and absorption of Over heads.								CO3	
UNIT-IV	PROCESS COSTING					Periods: 12			
Process costing - Introduction - Features of Process costing - Fundamental Principles of Process Costing – Advantages and Disadvantages of Process Costing - Process Losses, Normal Process Loss - Abnormal Process Loss (Excluding Equivalent Production and Stock Adjustments) – Abnormal Gain								CO4	
UNIT-V	OPERATING AND CONTRACT COSTING					Periods: 12			
Operating costing - Meaning –Transport Costing - Classification of Costs – Ascertainment of Cost – Service Cost and Management Decisions - Contract costing - Introduction - Features of Contract Costing - Types of Contracts - Procedure for recording the costs of contracts - Recording of Value and Profit on Contracts.								CO5	
Lecture Periods:			Tutorial Periods:			Practical Periods: -	Total Periods: 60		

Regulation-2020

Syllabi

B.Com (Computer Application)

Text Books

1. S.N. Pillai & V. Bagavathi -Cost Accounting- revised edition -S. Chand Publications.
2. M.N. Arora, "Cost Accounting", Sultan Chand and Sons, 18th Edition, 2019.
3. S. P. Jain and K. L. Narang, Cost Accounting – Revised Edition 2017- Kalyani Publishers.

Reference Books

1. Murthy and S. Guruswamy, Cost Accounting – Edition 2014, Tata Mc Graw - Hill Education Pvt. Ltd.
2. M. C. Shukla, T. S. Grewal and M. P. Gupta, - Cost Accounting - Edition 2014 - Sultan Chand Publishers.
3. S.P.Iyyengar, "Cost Accounting Principles and Practice", Sultan Chand, New Delhi. 2005.

Web References

1. <https://www.dynamictutorialsandservices.org/2018/10/management-accounting-notes.html>
2. <https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005272153381522au- Marginal%20Costing-2.pdf>
3. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cash-flow/>
4. <https://www.umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary- Control-Sem-IV.pdf>

* TE – Theory Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10	5	5	5	5	75	100




Department	Business Studies	Programme: B.Com. Computer Application							
Semester	Fifth	Course Category Code: DSC		End Semester Exam Type: TE					
Course Code	A20BAT512	Periods / Week			Credit	Maximum Marks			
		L	T	P	C	CAM	ESE	TM	
Course Name	Financial Management	3	1	0	4	25	75	100	
Common to B.B.A. (General), and B.B.A. (FDB), B. Com (CA)									
Prerequisite	-								
Course Objective	To help the students be aware of the basic principles and techniques of financial management.								
	To analyse and apply capital budgeting decisions.								
	To help learner to understand the application of working capital in finance								
	To provide a detailed understanding on long-term and short-term financing.								
	To enable them to understand the dividend policy and computation.								
Course Outcome	On completion of the course, the students will be able to						BT Mapping (Highest Level)		
	CO1	Explain the nature of financial management and concept of time value of money.						K1	
	CO2	Prepare Capital Budgeting and Cost of Capital.						K2	
	CO3	Estimate Working Capital Needs of a business enterprise.						K2	
	CO4	Analyse the long-term and short-term financing needs and options.						K3	
	CO5	Develop an appropriate dividend policy and decision.						K3	
UNIT-I	INTRODUCTION AND TIME VALUE OF MONEY				Periods: 12				
Nature of financial management: introduction – scope of finance- Finance functions - Financial Managers role - Financial goal profit maximization vs wealth maximization. Time value of money- introduction- future value – present value. Simple Problems on Time Value of Money.								CO1	
UNIT-II	LONG-TERM INVESTMENT DECISIONS				Periods: 12				
Capital budgeting decisions: Introduction- nature and features of capital budgeting decisions-investment evaluation criteria- net present value- profitability index - payback.The cost of capital: introduction – significance of the cost of capital. Determining component costs of capital: cost of debt – cost of preference capital – cost of equity capital – Determining weighted average cost of capital using book value and market value weights. Simple Problems.								CO2	
UNIT-III	SHORT-TERM INVESTMENT DECISIONS				Periods: 12				
Introduction- concepts of working capital- operating and cash conversion cycle- permanent and variable working capital - determinants of working capital – estimating working capital needs- Working Capital Financing. Simple Problems.								CO3	
UNIT-IV	FINANCING DECISIONS				Periods: 12				
Long term finance: shares, debentures and term loans – introduction-ordinary shares or equity – rights issue of equity shares – preference shares – debentures-term loans- working capital finance: introduction – trade credit-bank finance for working capital- commercial paper.								CO4	
UNIT-V	DIVIDEND DECISIONS				Periods: 12				
Introduction – objectives of dividend policy- stability of dividends – forms of dividends-issues in dividend policy-dividend relevance: Walter’s model - Gordon’s model.								CO5	
Lecture Periods: 45		Tutorial Periods: 15		Practical Periods: -		Total Periods: 60			
Text Books									
1. S.K. Sharma & Rachan Sareen, “Fundamentals of Financial Management”, Sultan Chand, 3 rd Edition, 2019.									
2. S.N. Maheswari, “Financial Management”, Sultan Chand & Sons, 15 th Edition, 2020.									
3. L.M. Prasad, “Principles and Practice of Management”, Sultan Chand & Sons, 9 th Edition, 2015.									
4. V.R. Palanivel, “Financial Management”, S. Chand & Co Ltd., 12 th Edition, 2019.									

Reference Books

1. I.M. Pandey, "Financial Management", Pearson Education, 1st Edition, 2021.
2. Prasanna Chandra, "Financial Management", 7th Edition.
3. Khan & Jain, "Financial Management", 5th Edition.

Web References

1. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
2. <https://www.youtube.com/watch?v=ZOaGNDmKpzo>
3. <https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/FinancialManagement.pdf>
4. <https://www.youtube.com/watch?v=825TSuxTiQU>

* TE – Theory Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10		5	5	5	75	100

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Department	Business Studies			Programme: B.Com. Computer Application						
Semester	Fifth			Course Category Code: DSE		End Semester Exam Type: TE				
Course Code	A20CCE507			Periods / Week			Credit		Maximum Marks	
				L	T	P	C	CAM	ESE	TM
Course Name	FINANCIAL DERIVATIVES			3	0	0	3	25	75	100
Common to B.Com (CA), B.B.A (FDB)										
Prerequisite	-									
Course Objective	To understand about the concept of Derivatives and its types									
	To learn about forward contracts and advantages, disadvantages and to understand about future contracts, mechanics of future contracts, advantages and disadvantages									
	To acquaint the knowledge on Options									
	To gain Knowledge regarding financial swaps									
	To know about Hedging and the development position of Derivatives in India									
Course Outcome	On completion of the course, the students will be able to								BT Mapping (Highest Level)	
	CO1	Understand the emerging structure of derivatives market in India.							K1	
	CO2	Describe the concept of financial futures contracts.							K2	
	CO3	Compute call and put options payoffs.							K2	
	CO4	Distinguish between different types of interest rates and currency swaps.							K3	
	CO5	Comprehend the various steps involved in management of a hedge.							K3	
	CO6	Knowledge on strength and weaknesses of Indian Derivatives market.							K1	
UNIT-I	INTRODUCTION						Periods: 9			
Derivatives - History of Derivatives Markets - Uses of Derivatives - Critiques of Derivatives - Need for Derivatives - Evolution of Derivatives in India - Major Recommendations of Dr. L.C. Gupta Committee - Benefits of Derivatives in India - Types of Derivatives - Derivatives Trading at NSE/BSE										CO1
UNIT-II	FORWARD AND FUTURES						Periods: 11			
Financial Derivatives - Features, Types - Forward: Pricing and Trading Mechanism - Forward Contract - Features of Forward Contract Classification of Forward Contracts - Forward Trading Mechanism. Futures: Types of Financial Futures Contract - Evolution of Futures Market in India - Traders in Futures Market in India - Functions and Growth of Futures Markets - Futures Market Trading Mechanism - Forward Contract Vs. Futures Contracts.										CO2
UNIT-III	OPTIONS						Periods: 8			
Concept of Options Types Option Valuation - Option Positions: Naked and Covered Option - Underlying Assets in Exchange-traded Options - Determinants of Option Prices - Basic Principles of Option Trading.										CO3
UNIT-IV	SWAP						Periods: 8			
Concept, Nature, Evolution and Features of Swap - Types of Financial Swaps - Interest Rate Swaps - Currency Swap - Debt Equity Swap - Commodity Swaps - Equity Index Swaps										CO4
UNIT-V	HEDGING						Periods: 9			
Concepts - Model - Basic Long and Short Hedges - Cross Hedging - Basis Risk and Hedging - Basis Risk Vs Price Risk - Hedging Effectiveness - Devising a Hedging Strategy - Hedging Objectives - Management of Hedge.										CO5
Lecture Periods: 45			Tutorial Periods:			Practical Periods: -			Total Periods: 45	
Text Books										
1. Gupta S.L., Financial Derivatives Theory, Concepts and Problems PHI, Delhi.										
2. Kumar S.S.S. FINANCIAL DERIVATIVES, PHI, New Delhi, 2007										
3. Chance, Don M: DERIVATIVES and Risk Management Basics, Cengage Learning, Delhi.										
4. Stulz M. Rene, RISK MANAGEMENT & DERIVATIVES, Cengage Learning, New Delhi Varshney, P.N., "Indian Financial System", Sultan Chand & Sons 2000.										

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1. Prafulla Kumar Swain, "Fundamentals of Financial Derivatives, Himalaya Publishing House, 2015.
2. Sontomero and Babbel, "Financial Markets, Instruments and Institutions, MC Graw Hill 1998.
3. Vasant Desai, "The Indian Financial System", Himalayan Publishing House.
4. Reports and guidelines of RBI and SEBI on different types.

Web References

1. <https://www.mlritm.ac.in/assets/img/FINANCIAL%20DERIVATIVES.pdf>
2. <https://icmai.in/Knowledge-Bank/upload/Financial-Derivatives.pdf>
3. <https://prepp.in/news/e-492-financial-markets-indian-economy-notes>

* TE – Theory Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10		5	5	5	75	100

Department	Business Studies		Programme: B.Com. Computer Application							
Semester	Fifth		Course Category Code: DSE			End Semester Exam Type: TE				
Course Code	A20CCE508		Periods / Week			Credit	Maximum Marks			
			L	T	P	C	CAM	ESE	TM	
Course Name	BANKING AND INSURANCE		3	0	0	3	25	75	100	
Common to B.Com (Computer Application)										
Prerequisite	-									
Course Objective	To make the students understand the various services offered and various risks faced by Banks.									
	To learn about Negotiable Instruments.									
	To make them aware of various Banking Innovations after Nationalization To give them an overview about Insurance Industry									
	To understand the Lending Functions and utility services of a Bank									
	To know the Banking Risks and Recent Developments									
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)		
	CO1	Able to get knowledge in the field of Banking and its Functions							K1	
	CO2	Demonstrate their understanding in Fundamentals of Negotiable Instruments							K2	
	CO3	Develop a clear understanding overview of Banking Industry							K2	
	CO4	Show an understanding on the lending functions of a Bank.							K3	
	CO5	Explain the Banking Risks and Recent Developments							K3	
UNIT-I	RISK AND INSURANCE					Periods: 09				
Defining risk, nature and types of risk, risk management process, Risk and its relation with insurance. Concept and significance of insurance, classification of insurance life and non-life, general principles of insurance.									CO1	
UNIT-II	NEGOTIABLE INSTRUMENTS					Periods: 09				
Definition - Characteristics - Types - Parties to negotiable instruments -Cheques - Types of Cheques - Crossing of Cheques - Drafts - Cheques vs. Draft - Endorsement – Significance - Regularity of endorsement - Liability of endorser - Electronic payments.									CO2	
UNIT-III	OVERVIEW OF BANKING INDUSTRY					Periods: 09				
Banking structure in India- RBI, Commercial, Rural and Cooperative banks their role and significance, Functions, SLR, and CRR: Concepts, Banking Ratios.									CO3	
UNIT-IV	LENDING FUNCTIONS OF A BANK AND UTILITY SERVICES OF A BANK					Periods: 09				
Types of Advances- Secured & Unsecured- Loans: Short, Medium and Long term –Methods of Granting Advances- Remittance through Bank Drafts-E-Banking- Internet Banking- Safe Deposit Lockers.									CO4	
UNIT-V	BANKING RISKS AND RECENT DEVELOPMENTS					Periods: 09				
Banking Risks and recent Developments —Credit, liquidity, market, operation, interest rate solvency, Universal Banking, E-banking, Mobile banking. ALM Process. AMI.									CO5	
Lecture Periods: 45			Tutorial Periods:			Practical Periods: -		Total Periods: 45		
Text Books										
<ol style="list-style-type: none"> 1. Risk Management and Insurance by M.R. Mehra and A.K. Singh (2020) 2. The Law of Insurance by R.K. Sharma (2023) 3. The Law of Negotiable Instruments by S.C. Kuchhal (2022) 										




Reference Books

1. Sethi & Bhatia: Elements of Banking and Insurance, PHI, 2006
2. Sundaram and Varshney: Banking theory law and practice, 2008
3. Mithani & Gordon: Financial Services: Banking and Insurance, Himalaya , 5th Edition

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1. https://onlinecourses.swyam2.ac.in/imb24_mg50/preview
2. https://onlinecourses.swyam2.ac.in/cec20_mg08/preview
3. <https://www.iibf.org.in/BFSI2.asp>

* TE: Theory Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10	5	5	5	5	75	100

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Department	Business Studies		Programme: B.Com. Computer Application						
Semester	Fifth		Course Category Code: DSE			End Semester Exam Type: TE			
Course Code	A20CCE509		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		3	0	0	3	25	75	100
Common to B.Com (Computer Application)									
Prerequisite	-								
Course Objective	To understand the Fundamental Analysis in Investment Decisions.								
	To learn about risk and return associated with securities and portfolio								
	To know the Capital Assets Pricing Model to reduce risk in Investment decision								
	To understand the Portfolio performance using various indexed								
	To know the principles of portfolio management and construct an efficient portfolio								
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	CO1	Understand the relevance of Fundamental Analysis in Investment Decisions						K1	
	CO2	Attain the ability to measure risk and return associated with securities and Portfolio.						K2	
	CO3	Explain the ability to use diversification strategy and CAPM to reduce risk in Investment decisions						K2	
	CO4	Develop skills to evaluate and measure Portfolio performance using various indexes.						K3	
	CO5	Apply the principles of portfolio management and construct an efficient portfolio						K3	
UNIT-I	SECURITY ANALYSIS					Periods: 09			
Meaning of Security Analysis - Need for Fundamental analysis - Economic analysis - Tools of Economic analysis – Industry Analysis – Industry analysis - Tools of Industry analysis - Company analysis - Tools of Company analysis - Technical analysis – Introduction Assumptions of the theory – The Dow theory – Charts – Line charts , Bar Charts – Construction of charts – Moving average analysis. (Theory Only).								CO1	
UNIT-II	PORTFOLIO ANALYSIS					Periods: 09			
Risk management - Risk of Securities - Systematic Risk - Interest Rate Risk - Market Risk - Purchasing Power Risk - Unsystematic Risk - Business Risk - Financial Risk – Efficient Market Theory - Measurement of Risk and Return, Portfolio Analysis. Traditional Vs Modern - Rationale of Diversification- Markowitz Theory - Effect of Combining two securities - Measurement of Expected Return of Portfolio - Portfolio Risk.								CO2	
UNIT-III	PORTFOLIO SELECTION					Periods: 09			
Portfolio Selection - efficient set of Portfolios - Optimal portfolio, capital asset pricing model: Assumptions- Security market line (SML)- Capital Asset Pricing Model (CAPM) –Assumptions of CAPM - Limitations of CAPM								CO3	
UNIT-IV	PORTFOLIO EVALUATION					Periods: 09			
Measures of portfolio performance - Reward to variability and rewards to volatility - Sharpe's performance index - Treynor's performance index - Jensen's performance index								CO4	
UNIT-V	PORTFOLIO REVISION					Periods: 09			
Passive Management – Active Management – The Formula plans for the purchase & sale of securities – Rupee cost averaging – Constant rupee plan – Constant ratio plan – Portfolio revision & cost (theory only)								CO5	
Lecture Periods: 45		Tutorial Periods:		Practical Periods: -		Total Periods: 45			
Text Books									
<ol style="list-style-type: none"> 1. Fisher Donald E & Ronald J Jordan: Securities Analysis & Portfolio Management, PHI, 3rd Edition 2009. 2. Punithavathi Pandiyan: Securities Analysis & Portfolio Management, Vikas, 2nd Edition 2011 3. Avadhani, V.A: International finance, Himalaya, 7th Edition 2013 									

Reference Books

1. Reilly: Investment Analysis and Portfolio Management, Thomson, 11th Edition 2015
2. Avadhani, V.A: Investment & Security Management in India, Himalaya. 9th Edition 2018
3. Sulochana M: Investment Management, Kalyani, 3rd Edition 2016

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1. <https://new.himpub.com/product/security-analysis-and-portfolio-management/>
2. <https://managementstudyguide.com/security-analysis-and-portfolio-management.htm>
3. https://ebooks.lpude.in/management/mba/term_3/DCOM504_DMGT511_SECURITY_ANALYSIS_AND_PORTFOLIO_MANAGEMENT.pdf
4. <https://link.springer.com/book/10.1007/978-981-16-2520-6>

* TE – Theory Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10		5	5	5	75	100

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Department	BUSINESS STUDIES				Programme: B.Com. Computer Application						
Semester	Fifth				Course Category Code: DSC		End Semester Exam Type: LE				
Course Code	A20CCL505				Periods / Week		Credit		Maximum Marks		
					L	T	P	C	CAM	ESE	TM
Course Name	Data Visualization				0	0	4	2	50	50	100
Prerequisite	Basics programming skills										
Course Objectives	To gain knowledge on creating data visualization.										
	To understand various Univariate charts.										
	To understand various Bivariate charts										
Course Outcome	On completion of the course, the students will be able to								BT Mapping (Highest Level)		
	CO1	Understand the basics of Data Visualization								K1	
	CO2	Creates various Univariate charts								K2	
	CO3	Creates various Bivariate charts								K2	
LIST OF EXERCISES											
Develop a Python program to create the following charts.											
<ol style="list-style-type: none"> 1. Histograms 2. Box Plot 3. Count Plot 4. Line Plot 5. Area Plot 6. Pie Plot 7. Joint Plot 8. Scatter Plot 9. Pair Plot 10. Linear Regression Model Plot 11. Strip Plot 12. Swarm Plot 											
Lecture Periods:			Tutorial Periods:			Practical Periods: 60			Total Periods: 60		
Reference Books											
<ol style="list-style-type: none"> 1. Reema Thareja "Python Programming Using Problem Solving Approach" Oxford University Press. 2. Allen B. Downey, "Think Python: How to Think Like a Computer Scientist", 2nd Edition, Green Tea Press, 2015. 3. Jake VanderPlas "Python Data Science Handbook" 1st Edition, O'REILLY. 											

* LE - Lab Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)			End Semester Examination (ESE) Marks	Total Marks
	Model Exam	Record	Attendance		
Marks	30	10	10	50	100

Department	BUSINESS STUDIES				Programme: B.Com. Computer Application						
Semester	Fifth				Course Category Code: DSC		End Semester Exam Type: Viva Voce Exam				
Course Code	A20CCP501				Periods / Week		Credit		Maximum Marks		
					L	T	P	C	CAM	ESE	TM
Course Name	Mini Project				0	0	4	2	40	60	100
Prerequisite	Basics research skills										
Course Objectives	To enhance critical thinking and problem-solving skills.										
	To gain experience in conducting research										
	To Improve communication and presentation skills										
Course Outcome	On completion of the course, the students will be able to								BT Mapping (Highest Level)		
	CO1	Develop critical thinking and problem-solving skills.								K1	
	CO2	Gain experience in conducting research								K2	
	CO3	Refine communication and presentation skills								K2	
<p>Step 1: Identify the Problem.</p> <p>Step 2: Evaluate the Literature.</p> <p>Step 3: Create Hypotheses.</p> <p>Step 4: The Research Design.</p> <p>Step 5: Describe Population.</p> <p>Step 6: Data Collection.</p> <p>Step 7: Data Analysis.</p> <p>Step 8: The Report-writing.</p>											
Lecture Periods:			Tutorial Periods:			Practical Periods: 60			Total Periods: 60		

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)			End Semester Examination (ESE) Marks	Total Marks
	Review 1	Review 2	Review 3		
Marks	10	10	20	60	100

Department	Business Studies	Programme: B.Com. Computer Application						
Semester	Fifth	Course Category Code: SEC		End Semester Exam Type: -				
Course Code	A20CCS504	Periods / Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ESE	TM
Course Name	BUSINESS RESEARCH METHODS	0	0	4	2	100	0	100
Common to B.Com (CA), B.B.A (FDB)								
Prerequisite	-							
Course Objective	To develop understanding of the basic framework of research process.							
	To develop an understanding of various research designs and techniques.							
	To identify various sources of information for literature review and data collection.							
	To impart knowledge for enabling students to develop data analytics skills and meaningful interpretation to the data sets so as to solve the business/Research problem.							
	To enable the participants in conducting research work and formulating research synopsis and report.							
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)
	CO1	Have an understanding of various kinds of research, objectives of doing research, research process research designs and sampling.						K2
	CO2	To formulate research problem and develop a sufficiently coherent research design.						K5
	CO3	Have basic knowledge on qualitative, quantitative as well as measurement & scaling techniques.						K2
	CO4	Have a basic awareness of data analysis, including descriptive & inferential measures.						K2
	CO5	Write & develop independent thinking for critically analyzing research reports.						K3
UNIT-I	INTRODUCTION TO RESEARCH				Periods: 12			
Business Research - Objectives & motivations for research - Types of Research - Introduction to Qualitative Research & Quantitative Research - Research Problem - Steps in Research Process.								CO1
UNIT-II	RESEARCH DESIGN AND PROCESS				Periods: 12			
Research Design - Features of a good research design - Process of research design - Types of research design - Factors affecting research design.								CO2
UNIT-III	SAMPLING AND SAMPLING TECHNIQUES				Periods: 12			
Population - Sample - Statistical Terms in Sampling - Sampling and Non-sampling errors - Probability and Non-Probability Sampling - Simple Random Sampling - Stratified Random Sampling - Systematic Random Sampling - Cluster Random Sampling - Convenience Sampling - Judgment Sampling - Quota Sampling - Snowball Sampling.								CO3
UNIT-IV	DATA COLLECTION METHODS				Periods: 12			
Introduction to Primary and Secondary data - Methods of primary data collection - Methods of secondary data collection - Scales of Measurement: Nominal, Ordinal, Interval, Ratio - Likert Scaling - Questionnaire Designing - Criterion for a good questionnaire.								CO4
UNIT-V	DATA ANALYSIS & REPORT WRITING				Periods: 12			
Descriptive Statistics - Univariate analysis - Correlation - Inferential Statistics - Hypothesis Testing Process - Report Writing - Key Elements of Report Writing.								CO5
Lecture Periods: -		Tutorial Periods:		Practical Periods: 60		Total Periods: 60		
Text Books								
1. Kothari, C. R. & Gaurav Garg, "Research Methodology- Methods & Techniques", New age International Publishers, 4th Edition, 2020.								
2. S.L Gupta & Hitesh Gupta, "Business Research Methods", Tata McGraw Hill Education, 2017.								
3. Ranjit Kumar, "Research Methodology: A Step-by-Step Guide for Beginners", Sage Publications, 5th edition, 2019.								
Reference Books								

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1. Roger Bougie, Uma Sekaran & Mala Srivastava, "Research Methods for Business - An Indian Adaptation: A Skill - Building Approach", Wiley publication, 2021.
2. John W. Creswell & J. David Creswell, "Research Design: Qualitative, Quantitative, and Mixed Methods Approaches", SAGE Publications, 2017
3. Pamela S Schindler, "Business Research Methods", McGraw Hill; 13th edition, 2021.
4. Norman K. Denzin, Yvonna S. Lincoln, "The SAGE Handbook of Qualitative Research", SAGE Publications, 5th edition, 2017
5. Uwe Flick, "Introducing Research Methodology: A Beginner's Guide to Doing a Research Project", SAGE Publications, 2015.

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1. <https://bizfluent.com/info-8032498-definition-business-research-methods.html>
2. <https://fuelcycle.com/blog/the-best-research-techniques-for-your-business/>
3. <https://towardsdatascience.com/sampling-techniques-a4e34111d808>
4. <https://people.uwec.edu/piercech/researchmethods/data%20collection%20methods/data%20collection%20methods.htm>
5. <https://www.adelaide.edu.au/writingcentre/sites/default/files/docs/learningguide-writingaresearchreport.pdf>

* TE – Theory Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					Total Marks
	CAT 1	CAT 2	Assignment 1	Assignment 2	Attendance	
Marks	50		20	20	10	100




Department	BUSINESS STUDIES	Programme: B.Com. Computer Application						
Semester	Fifth	Course Category Code: OC				End Semester Exam Type: -		
Course Code	A20CCM501	Periods / Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ESE	TM
Course Name	MOOC - Certificate Course	0	0	4	0	100	-	100
<p>Students shall choose any MOOC - Certificate Course from any MOOC platform. They shall proceed the course with self-paced. Students have to complete the course successfully.</p>								
Lecture Periods:		Tutorial Periods:		Practical Periods: 60		Total Periods: 60		




SIXTH SEMESTER

Department	Business Studies			Programme: B.Com. Computer Application				
Semester	Sixth			Course Category Code: DSC		End Semester Exam Type: TE		
Course Code	A20CCT607			Periods / Week			Cre dit	Maximum Marks
	L	T	P	C	CAM	ESE	TM	
Course Name	FINANCIAL REPORTING AND ANALYSIS			3	1	0	4	25
						75	100	
Common to B.Com (Computer Application)								
Prerequisite	-							
Course Objective	To understand the Fundamentals of financial reporting							
	To learn about the importance of Accounting Standards							
	To know the Conceptual Framework of Financial Reporting							
	To understand the Structure of financial reports							
	To know the principles IFRS and Its importance							
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)
	CO1	Understand the relevance of Fundamentals of Financial Reporting						K1
	CO2	Attain the ability to understand the Accounting Standards						K2
	CO3	Understand the Conceptual Framework of Financial Reporting						K2
	CO4	Develop skills to evaluate Structure of financial reports.						K3
	CO5	Apply the principles IFRS and Its Importance.						K3
UNIT-I	BASICS OF FINANCIAL REPORTING					Periods: 12		
Meaning of Financial Reporting – Users of Financial Reporting – Financial Reporting Vs Management Reporting – Objectives of Financial Reporting – Benefits of Financial Reporting – Limitation of Financial Reporting.								CO1
UNIT-II	ACCOUNTING STANDARDS					Periods: 12		
Meaning of Accounting Standards – Objectives of Accounting Standards – Accounting Standards in India – Benefits of Accounting Standards – Indian Accounting Standards – Need for Accounting Standard – Advantages and Disadvantages of Accounting Standards.								CO2
UNIT-III	CONCEPTUAL FRAMEWORK OF FINANCIAL REPORTING					Periods: 12		
Introduction – Objectives of conceptual framework of financial reporting - Scope of conceptual framework of financial reporting - Limitation of conceptual framework of financial reporting – Qualitative Characteristics of useful Financial Information.								CO3
UNIT-IV	STRUCTURE OF FINANCIAL REPORTS					Periods: 12		
Introduction - Disclosure in Corporate Governance Report with reference to Board of Directors, Audit Committee, Remuneration Committee, Grievance Committee, General Body Meeting and other disclosures - Auditor's Report - Director's Report.								CO4
UNIT-V	INTERNATIONAL FINANCIAL REPOSRTING STANDARDS (IFRS)					Periods: 12		
Introduction – Objectives of IFRS – Need and convergence towards Global Standards - Benefits and convergence to IFRS in India – Difference Between GAAP and IFRS – Comparison Between Indian Accounting Standards and IFRS.								CO5
Lecture Periods: 60		Tutorial Periods:		Practical Periods: -		Total Periods: 60		
Text Books								
<ol style="list-style-type: none"> Sanjay Dhamija, Financial Reporting and Analysis, Sultan Chand & Sons, 9th Edition 2020. Revsine, Daniel Collins, Bruce Johnson, Fred Mittelstaedt and Leonard Soffer, Financial Reporting and Analysis, Tata Mcgraw Hill, 8th Edition 2021. Dr.Jawaher Lal, Financial Reporting and Analysis, Himalayas Publishing House, 2th Edition 2018 								



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1. Battachariyya, Corporate Reporting and Analysis, PHI publications, 7th Edition 2019
2. Dr. Sukhpreet Kaur, Financial Reporting and Analysis, Lovely Professional University, 1th Edition 2017.
3. Meenu Gupta, Financial Reporting and Analysis, JRS Publishing House, 2th Edition 2020

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1. https://www.sultanchandandsons.com/images/BookImages/Chapters/567_TC-009.pdf
2. <https://www.whizconsulting.net/in/services/financial-reporting-services/>
3. <https://elearn.nptel.ac.in/shop/nptel/financial-statement-analysis-and-reporting/>
4. <https://online.pubhtml5.com/kcvf/mnhb/mnhb.pdf>

* TE - Theory Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10	5	5	5	5	75	100

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Department	Business Studies	Programme: B.Com. (Computer Application)						
Semester	Sixth	Course Category Code: DSC				End Semester Exam Type: TE		
Course Code	A20CST618	Periods / Week			Credit	Maximum Marks		
		L	T	P	C	CAM	ESE	TM
Course Name	GOODS AND SERVICES TAX	3	1	0	4	25	75	100
Common to B.Com (Corporate Secretaryship), B.Com (CA)								
Prerequisite	-							
Course Objective	To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.							
	To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.							
	To give an understanding on various aspect of indirect taxes (GST) like, Registration and Concept of Supply							
	To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.							
	To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.							
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)
	CO1	Understand the reasons behind the implementation of GST and its effect on all the sectors of Economy.						K1
	CO2	Understand the importance of Indirect taxes and the journey of GST in India since the year 2004						K2
	CO3	List out the accounts to be maintained as per GST laws and various returns to be filed to get the input tax credit.						K2
	CO4	Understand the application of GST in case of businesses which are service-oriented and rates for service businesses and their application mechanism.						K3
	CO5	To Know about the Appeal mechanism of GST in Tribunal.						K3
UNIT-I	INTRODUCTION TO GST				Periods: 12			
Introduction – Direct tax and Indirect tax – meaning - Stages of Evolution of Goods and Services Tax-Subsuming of taxes - constitutional background - Structure of GST – CGST, SGST, UTGST & IGST-Benefits of implementing GST-GSTN – Structure, features and functions-HSN Code – SAC code -GST council and its Structure -Power and Functions of GST Council - Important concepts and definitions under CGST Act and IGST Act.								CO1
UNIT-II	LEVY AND COLLECTION OF TAX				Periods: 12			
Levy and Collection of Tax - Rates of GST - Scope of Supply - Composite and Mixed Supplies and E-commerce under GST regime -Liability to pay tax - Reverse Charge Mechanism and composition scheme Time of Supply of Goods - Place of supply - Cascading Effect of Taxation - Input Tax Credit –Benefits of Input Tax Credit - Manner of claiming input tax credit in different situations -Input Service Distribution – Recovery of Credit- Reversal of credit- Input Service Distribution – Recovery of Credit -Reversal of credit- Cases in which input tax credit is not available- Unauthorized Collection of Tax-Tax Invoice – Credit Notes - Debit Notes, Bill of Supply, Electronic Cash Ledger - Credit Ledger-liability ledger.								CO2
UNIT-III	REGISTRATION AND PAYMENT OF TAX				Periods: 12			
Registration – Persons Liable for Registration - Compulsory Registration - Deemed Registration-Procedure for Registration- GSTIN and its structure - Amendment of Registration – Cancellation of Registration - Revocation of cancellation - Returns – Furnishing Details of Supplies - Payment of Tax, Interest, Penalty - Tax Deduction at Source - Collection of Tax at Source- Refunds.								CO3
UNIT-IV	ASSESSMENT AND AUDIT				Periods: 12			
Assessment – meaning - Types of Assessment – Self Assessment – Provisional Assessment Scrutiny Assessment - Types of Assessment – Summary Assessment – Best Judgment Assessment– Assessment of Non-Filers – Assessment of Unregistered Persons. Audit- Search and Seizure -Inspection of Goods in Movement - Power of Authorities and Suppression of Facts – Liabilities -Provisional Attachment.								CO4

UNIT-V	APPEALS	Periods: 12
Appellate Authorities – Powers - Procedure for appeal - Appeals before Tribunal - Appeals by the Department (CGST/SGST) before the AA/Tribunal - Revision by Commissioner (CGST/SGST) - Appeal to High Court - Supreme Court - Offences and Penalties. CO5		
Lecture Periods: 60	Tutorial Periods:	Practical Periods: -
Total Periods: 60		
Text Books		
<ol style="list-style-type: none"> 1. Dr. H.C. Mehrotra and Prof. V.P. Agarwal, “Goods and Services Tax (G.S.T)”, Sahitya Bhawan Publications, 8 th Edition, 2021. 2. CA Vivek Kr Agrawal “GST guide for Students: Making GST - Good & Simple Tax”, Independently Published, 2020. 3. Nikita Maheshwari, “GST Assessments and Audits”, Bharat Law House Pvt. Ltd., 2022. 		
Reference Books		
<ol style="list-style-type: none"> 1. Taxman, “Taxman’s GST Acts with Rules & Forms – Covering Amended, Updated & Annotated text of the GST Acts along with Relevant Rules & Reference to Relevant Forms, Notifications & Circulars”, Taxman publication, 2022 2. Sanjay Malhotra, Baljit Singh Khara, Anil Sharma & Anil Kumar Gupta, “Handbook on GST Audit by Tax Authorities”, Bloomsbury Professional India, 2 nd edition, 2021. 3. Avadhesh Ojha & Satyadev Purohit, “GST Practice Oriented Queries with Replies”, Tax Publishers, 2021 		
Web References		
<ol style="list-style-type: none"> 1. https://dor.gov.in/tax/concept-note-gst 2. https://www.drishtiiias.com/to-the-points/paper3/goods-and-services-tax-gst-1 3. https://idtc.icai.org/gst-topic-wise-study-material-list.html 4. https://www.wirc-icai.org/images/material/BASICS-GST.pdf 5. https://gstcouncil.gov.in/gst-council 		

* TE - Theory Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10	5	5	5	5	75	100

Department	Business Studies		Programme: B.Com. Computer Application						
Semester	Sixth		Course Category Code: DSC			End Semester Exam Type: TE			
Course Code	A20CAT613		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	Internet of Things		4	0	0	4	25	75	100
Common to B. Com (CA), B.C.A									
Prerequisite	Basic Understanding of Working of Internet.								
Course Objective	To Understand Internet of Things (IoT) and its key characteristics.								
	To Explore the various enabling technologies for IoT.								
	To Understand different IoT architectures and their functionalities.								
	To Understand the role of data analytics in processing and managing data generated by IoT systems.								
	To Identify security challenges and solutions.								
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	CO1	Understanding the fundamental concepts and technologies behind the Internet of Things						K1	
	CO2	Design basic IoT systems using sensors, actuators, and communication protocols.						K2	
	CO3	Identify the functionalities of IoT access technologies.						K2	
	CO4	Apply big data analytics for IoT data.						K3	
	CO5	Analyse the security challenges and privacy concerns in IoT applications.						K3	
UNIT-I	INTRODUCTION TO IOT					Periods: 12			
Definition, Evolution, Characteristics and Applications of IOT – Enabling Technologies – Network Protocols – IoT World Forum.								CO1	
UNIT-II	IOT ARCHITECTURE AND DESIGN					Periods: 12			
IoT Architectures - Three-layer IoT Architecture – Perception layer, Network layer, Application layer - Simplified IoT Architecture – Sensors- Actuators- Smart Objects and Connecting Smart Objects.								CO2	
UNIT-III	IOT PROTOCOLS					Periods: 12			
IoT Access Technologies- Physical and MAC layers- topology – Network Layer- IP versions- Constrained Nodes and Constrained Networks – Application Transport Methods- Supervisory Control and Data Acquisition.								CO3	
UNIT-IV	DATA ANALYTICS AND SECURITY					Periods: 12			
Big Data Analytics for IoT - Data Processing and Management in IoT - Structured Vs Unstructured – Data No SQL Databases – Hadoop Ecosystem – Apache Kafka- Apache Spark – Python Web Application Framework – Django – AWS for IoT.								CO4	
UNIT-V	SECURITY AND PRIVACY IN IOT					Periods: 12			
Security challenges in IoT - Data breaches, Denial-of-service attacks, Device hijacking – Security solutions - Authentication, Authorization, Encryption – Privacy concerns - Data collection, User consent, Data anonymization								CO5	
Lecture Periods: 60		Tutorial Periods:		Practical Periods: -		Total Periods: 60			
Text Books									
<ol style="list-style-type: none"> Jonathan Follett, “Designing for Emerging - UX for Genomics, Robotics, and the Internet of Things Technologies”, O’Reilly, 2014. CharalamposDoukas, — “Building Internet of Things with the Arduinoll, Create space”, April 2012. Donald Norris, —” The Internet of Things: Do-It-Yourself at Home Projects for Arduino, Raspberry Pi and Beagle Bone Blackll”, McGraw Hill,2015. 									

Reference Books

1. Vijay Madiseti and ArshdeepBahga, "Internet of Things: A Hands-On Approach", VPT edition1, 2014.
2. David Hanes, Gonzalo Salgueiro, Patrick Grossetete, Rob Barton and Jerome Henry, —IoT Fundamentals: Networking Technologies, Protocols and Use Cases for Internet of Things, Cisco Press, 2017

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1. <https://www.wired.co.uk/article/internet-of-things-what-is-explained-iot>
2. <https://www.ibm.com/blogs/internet-of-things/what-is-the-iot/>
3. <https://www.geeksforgeeks.org/edge-computing/>
4. <https://www.i-scoop.eu/internet-of-things-guide/edge-computing-iot/>

* TE – Theory Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10		5	5	5	75	100

Department	Business Studies		Programme: B. Com (Computer Application)						
Semester	Sixth		Course Category Code: DSE		End Semester Exam Type: TE				
Course Code	A20CCE610		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	ETHICAL HACKING		3	0	0	3	25	75	100
Prerequisite	Basic understanding of Hacking								
Course Objective	To Gain foundational knowledge of cyber security concepts.								
	To Understand Network Basics.								
	To Understand Basic Linux Concepts.								
	To Gain Knowledge on Information Gathering tools.								
	To Understand Penetration testing process.								
Course Outcome	On completion of the course, the students will be able to						BT Mapping (Highest Level)		
	CO1	Understand defensive vs. offensive security and the role of ethical hacking.					K1		
	CO2	Apply networking knowledge to identify potential security vulnerabilities.					K2		
	CO3	Leverage Linux skills for ethical hacking tasks					K2		
	CO4	Utilize scanning tools and techniques for system enumeration and privilege escalation.					K3		
	CO5	Conduct ethical penetration testing with a focus on responsible vulnerability discovery and reporting.					K3		
UNIT-I	Introduction to Cyber Security					Periods: 09			
Cyber Security – Concepts – Terminologies – Importance – Defensive Security – Basics of Network security – Offensive Security – Ethical hacking – Offensive Vs Defensive Security.								CO1	
UNIT-II	Pre-Security Fundamentals					Periods: 09			
Networking – Networking topology and Protocols – IP Addressing – Subnetting – Routing – Switching Concepts – Network Security Fundamentals – Firewalls, IDS, VPNs.								CO2	
UNIT-III	Linux Fundamentals					Periods: 09			
Linux OS – Basic Commands – Flags or Switches – Common Directories – Permissions – Shell Scripting.								CO3	
UNIT-IV	Vulnerability Assessment and Exploitation					Periods: 09			
Information gathering – Passive, Active, OSINT - Vulnerabilities – Exploits – Scanning tools and Techniques – System Enumeration – Privilege escalation.								CO4	
UNIT-V	Penetration Testing and Tools					Periods: 09			
Penetration testing – Process – Password Cracking tools – Sniffing tools – Network traffic analysis tools – SQL Injection.								CO5	
Lecture Periods: 45		Tutorial Periods:		Practical Periods: -		Total Periods: 45			
Text Books									
<ol style="list-style-type: none"> 1. Cyber Security: Understanding Cyber Crimes, Computer Forensics and Legal Perspectives" authored by Nina Godbole and Sunit Belpure, published by Wiley. 2. "Computer Forensics: Investigating Network Intrusions and Cyber Crime" by EC-Council, Cengage Learning), 3rd Edition. 3. Cyber Security Essentials, James Graham, Richard Howard and Ryan Otson, CRCPress. 4. Introduction to Cyber Security, Chwan-Hwa(john) Wu,J. David Irwin, CRC Press T&FGroup. 									
Reference Books									
<ol style="list-style-type: none"> 1. "The Basics of Hacking and Penetration Testing: Ethical Hacking and IT Security Explained" by Patrick Engebretson 2. "Networking Fundamentals" by Khanna Publishing House 3. "Violent Python: A Cookbook for Hackers, Forensic Analysts, Penetration Testers and Curious Minds" by TJ O'Connor 4. "CEH Certified Ethical Hacker All-in-One Exam Guide (Fourth Edition)" by Matt Walker 									

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- 1 https://onlinecourses.nptel.ac.in/noc23_cs127/preview
- 2 <https://www.comptia.org/certifications/network#examdetails>
- 3 <https://tryhackme.com/dashboard>
- 4 https://onlinecourses.swayam2.ac.in/nou19_cs08/preview

* TE - Theory Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10		5	5	5	75	100

Department	BUSINESS STUDIES			Programme: B.Com. Computer Application						
Semester	Sixth			Course Category Code: DSE		End Semester Exam Type: TE				
Course Code	A20CCE611			Periods / Week			Credit	Maximum Marks		
				L	T	P	C	CAM	ESE	TM
Course Name	CYBER SECURITY AND DIGITAL FORENSICS			3	0	0	3	25	75	100
Prerequisite	Basics Knowledge of Cyber Security									
Course Objective	To understand various types of cyber-attacks and cyber-crimes									
	To have an overview of the cyber laws & concepts of cyber forensics									
	To study the defensive techniques against these attacks									
	To learn threats and risks within context of the cyber security									
	To Understand the privacy issues and policies									
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)		
	CO1	Analyze cyber-attacks, types of cybercrimes, cyber laws and also how to protect them self and ultimately the entire Internet community from such attacks						K1		
	CO2	Interpret and forensically investigate security incidents						K2		
	CO3	Design and develop secure software modules						K2		
	CO4	Identify the organisations implications in cybercrime						K3		
	CO5	Apply policies and procedures to manage Privacy issues						K3		
UNIT-I	Introduction to Cyber Security						Periods: 9			
Basic Cyber Security Concepts, layers of security, Vulnerability, threat, Harmful acts, Internet Governance – Challenges and Constraints, Computer Criminals, CIA Triad, Assets and Threat, motive of attackers, active attacks, passive attacks, Software attacks, hardware attacks									CO1	
UNIT-II	Cyber Forensics						Periods: 9			
Introduction, Historical background of Cyber forensics, Digital Forensics Science, The Need for Computer Forensics, Cyber Forensics and Digital evidence, Forensics Analysis of Email, Digital Forensics Lifecycle, Forensics Investigation, Challenges in Computer Forensics									CO2	
UNIT-III	Cybercrime: Mobile and Wireless Devices						Periods: 9			
Introduction, Proliferation of Mobile and Wireless Devices, Trends in Mobility, Credit card Frauds in Mobile and Wireless Computing Era, Security Challenges Posed by Mobile Devices, Registry Settings for Mobile Devices, Authentication service Security, Attacks on Mobile/Cell Phones, Organizational security Policies and Measures in Mobile Computing Era, Laptops.									CO3	
UNIT-IV	Cyber Security: Organizational Implications						Periods: 9			
Introduction, cost of cybercrimes and IPR issues, web threats for organizations, security and privacy implications, social media marketing: security risks and perils for organizations, social computing and the associated challenges for organizations.									CO4	
UNIT-V	Privacy Issues						Periods: 9			
Basic Data Privacy Concepts: Fundamental Concepts, Data Privacy Attacks, Datalinking and profiling, privacy policies and their specifications, privacy policy languages, privacy in different domains- medical, financial, etc									CO5	
Lecture Periods: 45			Tutorial Periods:			Practical Periods: -		Total Periods: 45		
Text Books										
1. "Cyber Security: Understanding Cyber Crimes, Computer Forensics and Legal Perspectives" authored by Nina Godbole and Sunit Belpure, published by Wiley.										
2. "Computer Forensics: Investigating Network Intrusions and Cyber Crime" by EC-Council, (Cengage Learning), 3rd Edition.										
3. "Computer Forensics and Cyber Crime: An Introduction" by Marjie T. Britz, Pearson, 4th Edition,2020										

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1. "Digital Evidence and Computer Crime: Forensic Science, Computers, and the Internet" by Eoghan Casey, Academic Press, 3rd Edition, 2011
2. Digital Forensics: Threatscape and Best Practices" by John Sammons, Syngress, 1st Edition, 2019
3. Cyber Security Essentials, James Graham, Richard Howard and Ryan Otson, CRC Press.
4. Introduction to Cyber Security, Chwan-Hwa(john) Wu, J. David Irwin, CRC Press T&F Group.

Web References

1. <https://www.itgovernance.co.uk › what-is-cybersecurity>
2. <https://www.coursera.org/in/articles/computer-forensics>
3. <https://www.geeksforgeeks.org/types-of-wireless-and-mobile-device-attacks/>
4. <https://www.geeksforgeeks.org/cyber-security-in-context-to-organisations/>
5. <https://www.columbiasouthern.edu/blog/blog-articles/2022/may/privacy-issues-in-cyber-security/>

* TE - Theory Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10		5	5	5	75	100

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Department	Business Studies		Programme: B.Com. Computer Application						
Semester	Sixth		Course Category Code: DSE		End Semester Exam Type: TE				
Course Code	A20CCE612		Periods / Week			Credit	Maximum Marks		
			L	T	P	C	CAM	ESE	TM
Course Name	PERSONAL FINANCE		3	0	0	3	25	75	100
Prerequisite	-								
Course Objective	To Develop a financial plan and Create and maintain a budget								
	To Understand different investment options and to manage your debt and build good credit								
	To Understand different investment options								
	To gain knowledge about the personal Taxation								
Course Outcome	On completion of the course, the students will be able to							BT Mapping (Highest Level)	
	CO1	Understand the meaning and relevance of financial planning, time value of money & process of financial planning.						K1	
	CO2	Explain the concept of investment planning and its methods.						K2	
	CO3	Analyze and choose suitable investment options.						K2	
	CO4	Examine the concept of personal tax planning.						K1	
	CO5	Understand retirement planning.						K2	
UNIT-I	FINANCIAL PLANNING					Periods: 9			
Time Value of Money, Need and Importance of Personal Financial Planning, Principles of Personal Finance, Financial Planning Process, Factors Influencing Personal Financial Planning. Financial Statements and Ratios Analysis: Personal Financial Statements, Income and Expenditure Statement, Balance Sheet, Budget, Analyzing Financial Statements via Ratios.								CO1	
UNIT-II	INVESTMENT FUNDAMENTALS					Periods: 9			
Saving and Investment, Rules of Investing, Debt and Equity. Banking Products: Deposit and Loan Products, Other Special products for Senior Citizens, NRIs, Understanding credit Score and Credit Information Report. Insurance Products: Meaning and Features of Insurance, Principles of Insurance, Types of Insurance - Life, Health, Personal Accident Insurance.								CO2	
UNIT-III	PERSONAL INVESTMENT ALTERNATIVES					Periods: 9			
Investment in Equity: NSE/BSE, Investment Strategies and Portfolio Construction, Fundamental and Technical Analysis, Demat Account, Derivatives. Investment in Mutual Funds: Meaning, Structure of Mutual Funds in India, Mutual Funds Schemes, Systematic Investment Plan (SIP).								CO3	
UNIT-IV	PERSONAL TAXATION					Periods: 9			
Introduction to Personal Income Tax Planning, Methods of Accounting for Various Heads of Income, Tax Avoidance, Tax Evasion and Tax Planning, Income Tax Deductions, Gift Tax, Wealth Tax. Regulatory Guidelines: Know Your Customer (KYC) Norms, Anti Money Laundering (AML) Standards, Permanent Account Number (PAN).								CO4	
UNIT-V	DYNAMICS OF REAL ESTATE					Periods: 9			
Estate Planning: Meaning, Objectives, Estate Planning Tools, Will, Power of Attorney. Documentation, Verification, Real Estate and Bank Loan, Buying vs. Renting, Tax Implications of Real Estate. Introduction to Retirement Planning: Need of Retirement Planning, Rules of Retirement Planning, Retirement Planning Process, Estimation of Retirement Expenses, Basic Retirement Plans.								CO5	
Lecture Periods: 45		Tutorial Periods:		Practical Periods: -		Total Periods: 45			
Text Books									
<ol style="list-style-type: none"> 1. Personal Financial Planning, Dr. Suresh Seth, Dr. Pooja Ohri, Thakur publication private Ltd, Jalandhar. 2. Madura, Jeff, Personal Finance, Pearson. 3. Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance 4. Sinha, Madhu. Financial Planning: A Ready Reckoner July 2017, McGraw Hill. 									
Reference Books									
<ol style="list-style-type: none"> 1. Halan, Monika. Lets Talk Money: You've Worked Hard for It, Now Make It Work for You July 2018 Harper Business. 2. Pandit, Amar The Only Financial Planning Book that You Will Ever Need , Network 18 Publications Ltd. 									

Web References

1. https://onlinecourses.nptel.ac.in/noc23_mg38/preview
2. <https://archive.nptel.ac.in/courses/110/105/110105144/>
3. <https://archive.nptel.ac.in/courses/110/105/110105166/>
4. <https://www.incometax.gov.in/iec/foportal/>
5. <https://www.realestateindia.com/>

* TE - Theory Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					End Semester Examination (ESE) Marks	Total Marks
	CAT 1	CAT 2	Model Exam	Assignment	Attendance		
Marks	10		5	5	5	75	100

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Department	Business Studies		Programme: B.Com (Computer Application)							
Semester	Sixth		Course Category Code: SEC			End Semester Exam Type: -				
Course Code	A20CCS605		Periods / Week			Credit	Maximum Marks			
			L	T	P	C	CAM	ESE	TM	
Course Name	LIFE SKILLS DEVELOPMENT AND MENTORING		0	0	4	2	100	-	100	
Course Objective	Develop a greater sense of self-awareness and appreciation for others									
	To instill Moral and Social Values, Loyalty and also to learn to appreciate the rights of others									
	To promote critical thinking, creative thinking and problem solving									
	To build confidence in spoken skills for group collaboration and cooperation									
Course Outcome	On completion of the course, the students will be able to						BT Mapping (Highest Level)			
	CO1	Define and Identify different life skills required in personal and professional life						K1		
	CO2	Develop an awareness of the self and apply well-defined techniques to cope with emotion and stress						K2		
	CO3	Explain the basic mechanics of effective communication and demonstrate these through presentations and Take part in group discussions						K2		
	CO4	Use appropriate thinking and problem solving techniques to solve new problems						K3		
	CO5	understand the basics of teamwork and leadership						K3		
UNIT-I	Overview of Life Skills						Periods:10			
Meaning and significance of life skills, Life skills identified by WHO: Self- awareness, Empathy, Critical thinking, Creative thinking, Decision making, problem solving, Effective communication, interpersonal relationship, coping with stress, coping with emotion.								CO1		
UNIT-II	Self-awareness, Stress Management, Moral Values & Ethics						Periods: 14			
Self-awareness: definition, need for self-awareness; Coping With Stress and Emotions. Stress Management: Stress, reasons and effects, identifying stress, techniques. Coping with emotions: Identifying and managing emotions, harmful ways of dealing with emotions, PATH method and relaxation techniques. Morals, Values and Ethics: Integrity, Civic Virtue, Respect for Others, Living Peacefully. Caring, Sharing, Honesty, Courage, Time management, Co-operation, Commitment, Empathy, Self-Confidence, Character, Spirituality.								CO2		
UNIT-III	21st Century skills						Periods: 12			
Creativity, Critical Thinking, Collaboration, Problem Solving, Decision Making, Need for Creativity in the 21st century, Sources of Creativity, Lateral Thinking, Myths of creativity, Critical thinking Vs Creative thinking, Convergent & Divergent Thinking, Critical reading and Multiple Intelligence. Steps in problem solving: Problem Solving Techniques, Six Thinking Hats, Mind Mapping.								CO3		
UNIT-IV	Group and Team Dynamics						Periods: 12			
Introduction to Groups: Composition, formation, Cycle, thinking, Clarifying expectations, Problem Solving, Group vs Team, Team Dynamics, Virtual Teams.								CO4		
UNIT-V	Leadership						Periods: 12			
Leadership framework, entrepreneurial and moral leadership, Growing as a leader, turnaround leadership, Types of Leadership, Traits, Styles, VUCA Leadership, Levels of Leadership, Transactional vs Transformational Leaders, Leadership Grid.								CO5		
Lecture Periods: 60		Tutorial Periods:		Practical Periods: -		Total Periods: 60				
Text Books										
<ol style="list-style-type: none"> 1. Barun K. Mitra, "Personality Development & Soft Skills", Oxford Publishers, Third impression, 2017. 2. Caruso, D. R. and Salovey P, "The Emotionally Intelligent Manager: How to Develop and Use the Four Key Emotional Skills of Leadership", John Wiley & Sons, 2004. 3. Larry James, "The First Book of Life Skills"; First Edition, Embassy Books, 2016. 										

Reference Books

1. Caruso, D. R. and Salovey P, "The Emotionally Intelligent Manager: How to Develop and Use the Four Key Emotional Skills of Leadership", John Wiley & Sons, 2004.
2. Shalini Verma, "Development of Life Skills and Professional Practice"; First Edition; Sultan Chand (G/L) & Company, 2014.
3. Daniel Goleman, "Emotional Intelligence"; Bantam, 2006.
4. Remesh S., Vishnu R.G., "Life Skills for Engineers", Ridhima Publications, First Edition, 2016.

Web References

1. http://hhd.org/sites/hhd.org/files/paho_lifeskills.pdf
2. http://www.who.int/school_youth_health/media/en/sch_skills4health_03.pdf
3. http://wikieducator.org/Introduction_to_life_skills_education
4. <https://www2.ed.gov/offices/OVAE/AdultEd/OCE/LifeSkills/intro.html>
5. <https://www.britishcouncil.gr/sites/default/files/life-skills-developing-active-citizens-en.pdf>
6. http://www.macmillanenglish.com/uploadedFiles/wwwmacmillanenglishcom/Content/Cam_igns/life-skills/The-Life-Skills-Handbook.pdf
7. https://www.unodc.org/pdf/youthnet/action/message/escap_peers_07.pdf

* TE – Theory Exam

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	2	2	1	2	1	3	2
2	1	3	2	1	2	3	2	2
3	1	1	2	2	1	2	3	1
4	2	2	1	2	3	1	3	2
5	2	3	2	1	2	3	2	1

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)					Total Marks
	CAT 1	CAT 2	Assignment 1	Assignment 2	Attendance	
Marks	50		20	20	10	100

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Department	BUSINESS STUDIES				Programme: B.Com. Computer Application						
Semester	Sixth				Course Category Code: DSC		End Semester Exam Type: Viva Voce Exam				
Course Code	A20CCP602				Periods / Week		Credit		Maximum Marks		
					L	T	P	C	CAM	ESE	TM
Course Name	Major Project				0	0	10	5	40	60	100
Prerequisite	Basics research skills										
Course Objectives	To enhance critical thinking and problem-solving skills.										
	To gain experience in conducting research										
	To Improve communication and presentation skills										
Course Outcome	On completion of the course, the students will be able to								BT Mapping (Highest Level)		
	CO1	Develop critical thinking and problem-solving skills.								K1	
	CO2	Gain experience in conducting research								K2	
	CO3	Refine communication and presentation skills								K2	
<p>Step 1: Identify the Problem.</p> <p>Step 2: Evaluate the Literature.</p> <p>Step 3: Create Hypotheses.</p> <p>Step 4: The Research Design.</p> <p>Step 5: Describe Population.</p> <p>Step 6: Data Collection.</p> <p>Step 7: Data Analysis.</p> <p>Step 8: The Report-writing.</p>											
Lecture Periods:			Tutorial Periods:			Practical Periods: 60			Total Periods: 60		

COs/POs/PSOs Mapping

Cos	Program Outcomes (POs)					Program Specific Outcomes (PSOs)		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
1	2	1	2	3	1	2	3	2
2	3	3	2	3	2	1	2	2
3	2	3	3	2	1	3	1	3
4	3	2	2	2	2	2	2	3
5	3	3	3	2	2	3	2	3

Correlation Level: 1 - Low, 2 - Medium, 3 - High

Evaluation Method

Assessment	Continuous Assessment Marks (CAM)			End Semester Examination (ESE) Marks	Total Marks
	Review 1	Review 2	Review 3		
Marks	10	10	20	60	100

ANNEXURE 2

Major Disciplinary course (MJD)	Major discipline is the discipline of main focus and the degree will be awarded in that discipline. Students should secure the prescribed number of credits (not less than 50% of the total credits) through core courses in major discipline
Minor Disciplinary Course (MID)	Minor disciplinary course refer to Allied / Specialization / Elective courses to the major discipline to provide additional understanding of the course in a focused area. 50 % of the total credits from minors must be secured in the relevant subject / discipline and another 50 % of the total credits can be from any discipline
Multi -Disciplinary Course (MLD)	Introductory level courses relating to any of the broad disciplines given in Pondicherry University NEP regulations 2023. Courses designed by other departments for the benefit of other discipline students.
Ability Enhancement Course (AEC)	Modern Indian Language and English language courses focused on enabling the students to present their thinking clearly and coherently and acquaint with the cultural and intellectual heritage of languages
Skill Enhancement Course (SEC)	Courses that focus at imparting practical skills with hands-on training for better employment / entrepreneurship / career development.
Value Added Courses (VAC)	Common course to all the UG students and adds value to overall knowledge base of the students.
Skill Development Course (Summer Internship) (SKD)	4 weeks summer internship in industries / organizations / training in labs / research institutions during the summer in between 4th and 5th semesters.
Community Engagement and Service (CES)	Course that exposes the students to socio-economic issues in society during their winter vacation between 3 rd and 4 th semesters
Research Project (RES)	Semester long research work during 8 th semester

ANNEXURE 3

Regulations 2023 - Curriculum

BACHELOR OF COMMERCE (COMPUTER APPLICATION) Honors

B.Com. (CA) Honors

STRUCTURE FOR UNDERGRADUATE PROGRAMME

Sl. No.	Course Category	Breakdown of Credits	
		3 Years Degree	4 Years Degree
1	Major Disciplinary Courses (MJD)	66	86
2	Minor Disciplinary Courses (MID)	24	32
3	Multi-Disciplinary Courses (MLD)	08	08
4	Ability Enhancement Course (AEC)	10	10
5	Skill Enhancement Course (SEC)	14	14
6	Value Added Course (VAC)	07	07
7	Skill Development Course (SKD)	04	04
8	Community Engagement Services (CES)	02	02
9	Research Project (RES)	0	12
10	Online Course (OC)	0	0
11	Employability Enhancement Course (EEC)	0	0
Total		135	175

SCHEME OF CREDIT DISTRIBUTION - SUMMARY

Sl. No	Course Category	Credits per Semester								Total Credits	
		I	II	III	IV	V	VI	VII	VIII	3 Years Degree	4 Years Degree
1	Major Disciplinary Courses (MJD)	10	08	08	12	12	16	12	08	66	86
2	Minor Disciplinary Courses (MID)	04	04	04	04	04	04	08	-	24	32
3	Multi-Disciplinary Courses (MLD)	02	03	03	-	-	-	-	-	08	08
4	Ability Enhancement Course (AEC)	06	04	-	-	-	-	-	-	10	10
5	Skill Enhancement Course (SEC)	02	03	03	03	03	-	-	-	14	14
6	Value Added Course (VAC)	01	02	02	02	-	-	-	-	07	07
7	Skill Development Course (SKD)	-	-	-	-	04	-	-	-	04	04
8	Community Engagement Services (CES)	-	-	-	02	-	-	-	-	02	02
9	Research Project (RES)	-	-	-	-	-	0	-	12	0	12
10	Online Course (OC)*	-	-	-	-	0	-	-	-	0	0
11	Employability Enhancement Course (EEC)*	0	0	0	0	-	-	-	-	0	0
Total		25	24	20	23	23	20	20	20	135	175

* OC and EEC will not be included for the computation of "Total of Credits" as well as "CGPA".




Curriculum
B.Com. (Computer Application) Honors
For Students admitted during 2023-2024

SEMESTER – I										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary course										
1	A23CST101C	Financial Accounting for Business	MJD	3	1	0	4	25	75	100
2	A23BAT102C	Business Management and Practices	MJD	3	0	0	3	25	75	100
3	A23BAD101C	Managerial Economics	MJD	3	0	0	3	25	75	100
Minor Disciplinary course										
4	A23CPT101C	Problem Solving using C	MID	4	0	0	4	25	75	100
Multi-Disciplinary course										
5	A23ENSA01C	Communication Skill	MLD	0	0	4	2	100	0	100
Ability Enhancement Courses										
6	A23FRT101C	French - I	AEC	3	0	0	3	25	75	100
	A23TAT101C	Tamil - I								
7	A23BET102C	Business English - I	AEC	3	0	0	3	25	75	100
Skill Enhancement Course										
8	A23CPL101C	Programming in C Lab	SEC	0	0	4	2	50	50	100
Value Added Course										
9	A23AETA02C	Environmental Studies	VAC	1	0	0	1	100	0	100
Employability Enhancement Course										
10	A23CCC101D	MS Excel	EEC	0	0	4	0	100	0	100
							25	500	500	1000

SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary course										
1	A23CMT203C	Advanced Financial Accounting	MJD	3	1	0	4	25	75	100
2	A23BAD202C	Legal Aspects of Business	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
3	A23MADA01C	Business Mathematics and Statistics	MID	3	1	0	4	25	75	100
Multi-Disciplinary course										
4	A23ENSA04C	Soft Skills	MLD	3	0	0	3	25	75	100
Ability Enhancement Courses										
5	A23FRT202C	French - II	AEC	2	0	0	2	25	75	100
	A23TAT202C	Tamil - II								
6	A23BET202C	Business English - II	AEC	2	0	0	2	25	75	100
Skill Enhancement Course										
7	A23BALA01C	Spreadsheet Skills	SEC	0	0	6	3	50	50	100
Value Added Course										
8	A23VAC201C	Understanding India	VAC	2	0	0	2	100	0	100
Employability Enhancement Course										
9	A23CCC202D	Python	EEC	0	0	4	0	100	0	100
							24	400	500	900

SEMESTER - III										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary Courses										
1	A23CMT305C	Cost Accounting	MJD	3	1	0	4	25	75	100
2	A23BAT307C	Marketing Management	MJD	4	0	0	4	25	75	100
Minor Disciplinary Courses										
3	A23CPT301C	C++ Programming	MID	4	0	0	4	25	75	100
	A23BAD301C	Indian Financial System								
	A23CMD305C	Investment Management								
Multi-Disciplinary Course										
4	A23XXXXXC	Multi-Disciplinary Course	MLD	3	0	0	3	25	75	100
Skill Enhancement Course										
5	A23CPS303C	C++ Programming Lab	SEC	0	0	6	3	50	50	100
Value Added Course										
6	A23VACA03C	Health & Wellness, Yoga Education, Sports and Fitness	VAC	2	0	0	2	100	0	100
Employability Enhancement Course										
7	A23CCC303D	EEC 3	EEC	0	0	4	0	100	0	100
							20	350	350	700

SEMESTER - IV										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary Courses										
1	A23CMT406C	Corporate Accounting	MJD	3	1	0	4	25	75	100
2	A23CMT407C	Management Accounting	MJD	4	0	0	4	25	75	100
3	A23CPT408C	Problem Solving Using Java	MJD	4	0	0	4	25	75	100
Minor Disciplinary Courses										
4	A23CPT409C	Data Base Management System	MID	4	0	0	4	25	75	100
	A23CMD407C	Commercial and Industrial Law								
	A23CMD406C	Goods and Services Tax								
Skill Enhancement Course										
5	A23BAS403C	Entrepreneurial Skills	SEC	0	0	6	3	50	50	100
Value Added Course										
6	A23VACA04C	Digital Technologies	VAC	2	0	0	2	100	0	100
Project										
7	A23CCP401D	Rural Entrepreneurship (Community based Project work)	CES	0	0	4	2	50	50	100
Employability Enhancement Course										
8	A23CCC404D	EEC 4	EEC	0	0	4	0	100	0	100
							23	400	400	800

SEMESTER - V										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary Courses										
1	A23CMT508	Advanced Corporate Accounting	MJD	4	0	0	4	25	75	100
2	A23BAT511C	Financial Management	MJD	4	0	0	4	25	75	100
3	A23CMT 509	Income Tax Law and Practices	MJD	4	0	0	4	25	75	100
Minor Disciplinary Courses										
4	A23CPT514C	Python Programing	MID	4	0	0	4	25	75	100
	A23CMD511C	Insurance and Risk Management								
	A23CMD510C	Accounting Information System								
Skill Enhancement Course										
5	A23BAS504C	Data Visualisation	SEC	0	0	6	3	50	50	100
Skill Development Course										
6	A23CCN501D	Internship	SKD	0	0	8	4	50	50	100
Online Course										
7	A23CCM501D	MOOC - Certificate Course	OC	0	0	4	0	100	0	100
							23	300	400	700

SEMESTER - VI										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary Courses										
1	A23CMT610C	Principles and Practice of Auditing	MJD	4	0	0	4	25	75	100
2	A23BAT616C	AI in Business	MJD	4	0	0	4	25	75	100
3	A23CMT611C	Money and Banking	MJD	4	0	0	4	25	75	100
4	A23CMT612C	Company Law	MJD	4	0	0	4	25	75	100
Minor Disciplinary Courses										
5	A23CMD612C	Financial Reporting and Analysis	MID	4	0	0	4	25	75	100
	A23BAD612C	Talent Management								
	A23CPT615C	Internet of Things								
							20	125	375	500




SEMESTER - VII										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary Courses										
1	A23BATA13C	Research Methodology	MJD	4	0	0	4	25	75	100
2	A23CMT713C	Security Analysis and Portfolio management	MJD	4	0	0	4	25	75	100
3	A23CST702C	Corporate Tax Planning and Management	MJD	4	0	0	4	25	75	100
Minor Disciplinary Courses										
4	A23BFDA06C	Stock Market and Operation	MID	4	0	0	4	25	75	100
	A23BAT718C	Business Ethics and Corporate Governance								
	A23BFTA02C	Fundamentals of Artificial Intelligence and Machine Language								
5	A23BAD715C	Industrial Relation and Labour Welfare	MID	4	0	0	4	25	75	100
	A23BATA12C	Business Analytics								
	A23CPD712C	Ethical Hacking								
							20	125	375	500

SEMESTER - VIII										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary Courses										
1	A23CMT814C	Derivatives and Risk Management	MJD	4	0	0	4	25	75	100
2	A23BAT820C	Strategic Financial Management	MJD	4	0	0	4	25	75	100
Research Project										
3	A23CCP801D	Research Project	MJD	0	0	24	12	50	50	100
or										
Major Disciplinary Courses										
3	A23BAT821C	Project Management	MJD	4	0	0	4	25	75	100
4	A23CMT815C	Business Taxation	MJD	4	0	0	4	25	75	100
5	A23CMT816C	Intellectual Property Rights	MJD	4	0	0	4	25	75	100
							20	100 / 125	200 / 375	300 / 500

ANNEXURE 4

Curriculum Bachelor of Commerce (Computer Application) - Honors B.Com. (CA) - Honors

For Students admitted during 2023-2024

SEMESTER – I										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary course										
1	A23CST101C	Financial Accounting for Business	MJD	3	1	0	4	25	75	100
2	A23BAT102C	Business Management and Practices	MJD	3	0	0	3	25	75	100
3	A23BAD101C	Managerial Economics	MJD	3	0	0	3	25	75	100
Minor Disciplinary course										
4	A23CPT101C	Problem Solving using C	MID	4	0	0	4	25	75	100
Multi-Disciplinary course										
5	A23ENSA01C	Communication Skill	MLD	0	0	4	2	100	0	100
Ability Enhancement Courses										
6	A23FRT101C	French - I	AEC	3	0	0	3	25	75	100
	A23TAT101C	Tamil - I								
7	A23BET102C	Business English - I	AEC	3	0	0	3	25	75	100
Skill Enhancement Course										
8	A23CPL101C	Programming in C Lab	SEC	0	0	4	2	50	50	100
Value Added Course										
9	A23AETA02C	Environmental Studies	VAC	1	0	0	1	100	0	100
Employability Enhancement Course										
10	A23CCC101D	MS Excel	EEC	0	0	4	0	100	0	100
							25	500	500	1000

SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Major Disciplinary course										
1	A23CMT203C	Advanced Financial Accounting	MJD	3	1	0	4	25	75	100
2	A23BAD202C	Legal Aspects of Business	MJD	4	0	0	4	25	75	100
Minor Disciplinary course										
3	A23MADA01C	Business Mathematics and Statistics	MID	3	1	0	4	25	75	100
Multi-Disciplinary course										
4	A23ENSA04C	Soft Skills	MLD	3	0	0	3	25	75	100
Ability Enhancement Courses										
5	A23FRT202C	French - II	AEC	2	0	0	2	25	75	100
	A23TAT202C	Tamil - II								
6	A23BET202C	Business English - II	AEC	2	0	0	2	25	75	100
Skill Enhancement Course										
7	A23BALA01C	Spreadsheet Skills	SEC	0	0	6	3	50	50	100
Value Added Course										
8	A23VAC201C	Understanding India	VAC	2	0	0	2	100	0	100
Employability Enhancement Course										
9	A23CCC202D	Python	EEC	0	0	4	0	100	0	100
							24	400	500	900