



**SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE**

(An Autonomous Institution)

(Approved by AICTE, New Delhi & Affiliated to Pondicherry University)  
(Accredited by NBA-AICTE, New Delhi, ISO 9001:2000 Certified Institution &  
Accredited by NAAC with "A" Grade)

Madagadipet, Puducherry - 605 107



## **SCHOOL OF ARTS AND SCIENCE**

### **BACHELOR OF COMMERCE IN COMPUTER APPLICATION**

**ACADEMIC REGULATIONS 2023  
(R-2023)**

**CURRICULUM**



## COLLEGE VISION AND MISSION

### Vision

To be globally recognized for excellence in quality education, innovation and research for the transformation of lives to serve the society.

### Mission

#### M1: Quality Education:

To provide comprehensive academic system that amalgamates the cutting-edge technologies with best practices.

#### M2: Research and Innovation:

To foster value-based research and innovation in collaboration with industries and institutions globally for creating intellectuals with new avenues.

#### M3: Employability and Entrepreneurship:

To inculcate the employability and entrepreneurial skills through value and skill-based training.

#### M4: Ethical Values:

To instill deep sense of human values by blending societal righteousness with academic professionalism for the growth of society.

## DEPARTMENT OF BUSINESS STUDIES

### VISION AND MISSION

### Vision

To explore value-based Accounting and Management Education through innovative and flexible curriculum that enables to decipher and adapt in multidisciplinary academic and research environments and the society at large.

### Mission

#### M1: Knowledge Sharing:

To transform lives through knowledge creation and sharing

#### M2: Collaborative Learning:

To leverage the resources to provide experiential learning, immersion and other collaboration opportunities.

#### M3: Career Development:

To provide the best professional development and career growth opportunities to the students.

#### M4: Consistent Improvement:

To continuously improve through stakeholder engagement, industry relations, and assurance of learning across multiple domains.



**BACHELOR OF COMMERCE (COMPUTER APPLICATION)**  
**STRUCTURE FOR UNDERGRADUATE PROGRAMME**

Sl. No	Course Category	Breakdown of Credits
<b>Part I</b>		
1	Modern Indian Language (MIL)	06
<b>Part II</b>		
2	English (ENG)	06
<b>Part III</b>		
3	Discipline Specific Core Courses (DSC)	83
4	Discipline Specific Elective Courses (DSE)	12
5	Inter-Disciplinary courses (IDC)	13
6	Skill Enhancement Courses (SEC)	12
7	Employability Enhancement Courses (EEC*)	0
8	Ability Enhancement Courses (AEC)	04
9	Open Electives (OE)	04
10	Online Certification Course (OCC*)	0
11	Extension Activity (EA*)	0
<b>Total</b>		<b>140</b>

**SCHEME OF CREDIT DISTRIBUTION – SUMMARY**

Sl. No.	Course Category	Credits per Semester						Total Credits
		I	II	III	IV	V	VI	
<b>Part I</b>								
1	Language (MIL)	3	3					06
<b>Part II</b>								
2	English (ENG)	3	3					06
<b>Part III</b>								
3	Discipline Specific Core Courses (DSC)	13	9	14	18	13	16	83
4	Discipline Specific Elective Courses (DSE)			3	3	3	3	12
5	Inter-Disciplinary Courses (IDC)	3	7			3		13
6	Skill Enhancement Courses (SEC)	2	2	2	2	2	2	12
7	Employability Enhancement Courses (EEC*)	0	0	0	0			0
8	Ability Enhancement Courses (AEC)	1	1	1	1			04
9	Open Electives (OE)			2	2			04
10	Online Certification Course (OCC*)					0		0
11	Extension Activity (EA*)		0					0
<b>Total</b>		<b>25</b>	<b>25</b>	<b>22</b>	<b>26</b>	<b>21</b>	<b>21</b>	<b>140</b>

\* EEC, OCC, EA will not be included for the computation of "Total of Credits" as well as "CGPA".



SEMESTER – I										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
<b>Part I</b>										
<b>Theory</b>										
1	A23FRT101C	French - I	MIL	3	0	0	3	25	75	100
	A23TAT101C	Tamil - I								
<b>Part II</b>										
<b>Theory</b>										
2	A23BET102C	Business English - I	ENG	3	0	0	3	25	75	100
<b>Part III</b>										
<b>Theory</b>										
3	A23CST101C	Financial Accounting for Business	DSC	3	1	0	4	25	75	100
4	A23BAD101C	Managerial Economics	IDC	3	0	0	3	25	75	100
5	A23CPT101C	Problem Solving using C	DSC	4	0	0	4	25	75	100
6	A23BAT102C	Business Management and Practices	DSC	3	0	0	3	25	75	100
<b>Practical</b>										
7	A23CPL101C	Programming in C Lab	DSC	0	0	4	2	50	50	100
<b>Skill Enhancement Course</b>										
8	A23ENSA01C	Communication Skill	SEC	0	0	4	2	100	0	100
<b>Ability Enhancement Course</b>										
9	A23AETA02C	Environmental Studies	AEC	1	0	0	1	100	0	100
<b>Employability Enhancement Course</b>										
10	A23CCC101D	Certification Course - I**	EEC	0	0	4	0	100	0	100
							25	500	500	1000

\* Employability Enhancement Course are to be selected from the list in Annexure I



SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
<b>Part I</b>										
<b>Theory</b>										
1	A23FRT202C	French - II	MIL	3	0	0	3	25	75	100
	A23TAT202C	Tamil - II								
<b>Part II</b>										
<b>Theory</b>										
2	A23BET202C	Business English - II	ENG	3	0	0	3	25	75	100
<b>Part III</b>										
<b>Theory</b>										
3	A23CMT203C	Advanced Financial Accounting	DSC	3	1	0	4	25	75	100
4	A23BAD202C	Legal Aspects of Business	IDC	3	0	0	3	25	75	100
5	A23MADA01C	Business Mathematics and Statistics	IDC	3	1	0	4	25	75	100
6	A23CPT203C	Fundamentals of Information Technology	DSC	3	0	0	3	25	75	100
<b>Practical</b>										
7	A23BFL201C	Spreadsheets Lab	DSC	0	0	4	2	50	50	100
<b>Skill Enhancement Course</b>										
8	A23ENSA02C	Soft Skills	SEC	0	0	4	2	100	0	100
<b>Ability Enhancement Course</b>										
9	A23AETA01C	Public Administration	AEC	1	0	0	1	100	0	100
<b>Employability Enhancement Course</b>										
10	A23CCC202D	Certification Course - II**	EEC	0	0	4	0	100	0	100
<b>Extension Activity</b>										
11	A23EAS201C	National Service Scheme	EA	0	0	2	0	100	0	100
							25	600	500	1100

\* Employability Enhancement Course are to be selected from the list in Annexure I



SEMESTER – III										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
<b>Part III</b>										
<b>Theory</b>										
1	A23CMT305C	Corporate Accounting	DSC	3	1	0	4	25	75	100
2	A23CPT305C	Programming in C++	DSC	4	0	0	4	25	75	100
3	A23BAT307C	Financial Management	DSC	3	1	0	4	25	75	100
4	A23CCE301D	Basics of Data Science	DSE	3	0	0	3	25	75	100
	A23CCE302D	System Software Concepts								
	A23CCE303D	Business Strategy								
5	A23XXO30XC	Open Elective - I*	OE	2	0	0	2	25	75	100
<b>Practical</b>										
6	A23CPL305C	Programming in C++ Lab	DSC	0	0	4	2	50	50	100
<b>Skill Enhancement Course</b>										
7	A23CCS301D	Accounting using Software	SEC	0	0	4	2	100	0	100
<b>Ability Enhancement Course</b>										
8	A23AETA04C	Value Education	AEC	1	0	0	1	100	0	100
<b>Employability Enhancement Course</b>										
9	A23CSC303D	Certification Course - III**	EEC	0	0	4	0	100	0	100
							22	475	425	900

\* Employability Enhancement Course are to be selected from the list in Annexure I



SEMESTER – IV										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
<b>Part III</b>										
<b>Theory</b>										
1	A23CMT409C	Management Accounting	DSC	3	1	0	4	25	75	100
2	A23CPT406C	Problem Solving using JAVA	DSC	4	0	0	4	25	75	100
3	A23CPT407C	Database Management Systems	DSC	3	0	0	3	25	75	100
4	A23CME404D	Basics of Stock Market	DSE	3	0	0	3	25	75	100
	A23CME405D	Insurance and Risk Management								
	A23CME406D	Financial Markets and Services								
5	A23XXO40XC	Open Elective – II*	OE	2	0	0	2	25	75	100
<b>Practical</b>										
6	A23CPL406C	Programming using JAVA Lab	DSC	0	0	4	2	50	50	100
7	A23CPL407C	Database Management System Lab	DSC	0	0	4	2	50	50	100
<b>Internship</b>										
8	A23CCN401D	Internship / In-Plant Training	DSC	0	0	6	3	40	60	100
<b>Skill Enhancement Course</b>										
9	A23MASA01C	Quantitative Aptitude and Logical Reasoning	SEC	0	0	4	2	100	0	100
<b>Ability Enhancement Course</b>										
10	A23AETA03C	Indian Constitution	AEC	1	0	0	1	100	0	100
<b>Employability Enhancement Course</b>										
11	A23CCC404D	Certification Course - IV**	EEC	0	0	4	0	100	0	100
							26	565	535	1100

\* Employability Enhancement Course are to be selected from the list in Annexure I



SEMESTER – V										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
<b>Part III</b>										
<b>Theory</b>										
1	A23CST503C	Income Tax Law and Practice	DSC	3	1	0	4	25	75	100
2	A23CPT508C	Python Programming	DSC	4	0	0	4	25	75	100
3	A23CMT510C	Financial Reporting and Analysis - I	DSC	3	0	0	3	25	75	100
4	A23CME507C	Financial Derivatives	DSE	3	0	0	3	25	75	100
	A23CME508C	Banking and Insurance								
	A23CME509C	Security Analysis and Portfolio Management								
<b>Practical</b>										
5	A23CPL508C	Python Programming and Network Lab	DSC	0	0	4	2	50	50	100
<b>Project</b>										
6	A23BAP503C	Social Responsibility Project	IDC	0	0	6	3	40	60	100
<b>Skill Enhancement Course</b>										
7	A23BAS502C	Business Research Methods	SEC	0	0	4	2	100	0	100
<b>Online Certification Course</b>										
8	A23CCM501D	MOOC - Certificate Course	OCC	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
<b>Part III</b>										
<b>Theory</b>										
1	A23CMT613C	Financial Reporting and Analysis - II	DSC	3	0	0	3	25	75	100
2	A23CPT609C	Artificial Intelligence and Machine Learning	DSC	4	0	0	4	25	75	100
3	A23CST607C	Goods and Services Tax	DSC	3	1	0	4	25	75	100
4	A23CCE604D	Ethical Hacking	DSE	3	0	0	3	25	75	100
	A23CCE605D	Cyber Security and Digital Forensics								
	A23CME612C	Personal Finance								
<b>Project</b>										
5	A23CCP601D	Project	DSC	0	0	10	5	40	60	100
<b>Skill Enhancement Course</b>										
6	A23BAS603C	Life Skills Development and Mentoring	SEC	0	0	4	2	100	0	100
							21	240	360	600



## Annexure - I

### EMPLOYABILITY ENHANCEMENT COURSES - CERTIFICATION COURSES (Not included in CGPA and Credits computation)

**Certification Course - I, II, III & IV**  
(To be chosen from the below list but not limited)

Sl. No.	Course Title
1	MS Office
2	Advanced Excel
3	Tally
4	Digital Marketing
5	Microsoft 365 fundamentals
6	Block Chain
7	Artificial Intelligence
8	Investment & trading Strategies
9	Foundation of Stock Market Investing
10	Google Analytics

