

B.COM. Computer Applications

Motto

Building Competence, Cultivating Values

Vision

To impart knowledge and mould the students to realize their abilities and prepare them to face the challenges of the corporate world and above all make them good human beings.

Mission

- Providing an ambience of learning incorporated with technology.
- Enabling the students to improve their standards through qualified staff.
- Involving the students in project work and activities leading to advancement through research and extension activities.
- Instilling the sense of responsibility towards the society.

Preamble

The Bachelor of Commerce with Computer Applications [(B.Com (CA))] programme is an undergraduate academic course designed to integrate the fields of commerce and computer applications to equip students with the knowledge and skills necessary for today's dynamic and technology-driven business environment. This multidisciplinary programme provides a strong foundation in commerce subjects such as accounting, taxation, business law, and finance, while simultaneously developing practical proficiency in computer applications including programming, software development, office automation, and data analysis.

With a learner-centric and outcomes-based curriculum framework, this programme emphasizes employability, entrepreneurship, and industry-relevant skills. Through a blend of theory, practical labs, and project-based learning, students gain the ability to apply IT solutions in business operations, analyze data for decision-making, and manage financial systems effectively. The curriculum aligns with the Learning Outcomes-Based Curriculum Framework (LOCF) and follows the Choice Based Credit System (CBCS), providing flexibility and academic mobility to the learners. It is structured to promote holistic development by incorporating skill enhancement courses, internships, extension activities, and exposure to current industry practices.

Graduates of the B.Com (CA) programme will be well-positioned for careers in accounting, banking, software and IT services, data analysis, auditing, E-commerce, and financial consulting, or to pursue higher studies such as M.Com, MBA, MCA, or professional certifications like CA, CMA, or ACCA

Nature and Extent of the Programme

The **Bachelor of Commerce with Computer Applications [B.Com (CA)]** is a dynamic, multidisciplinary undergraduate degree programme that merges the domains of commerce and computer application. This programme is meticulously structured to provide students with a strong foundation in core areas of commerce—such as accounting, finance, taxation, business

law, and management—while simultaneously introducing them to the essential concepts and tools of computer applications.

In the modern business world, technological literacy is indispensable. Recognizing this, the B.Com (CA) programme is designed to foster both **commercial acumen** and **technological proficiency**, thereby preparing graduates who are adept at leveraging computer-based tools for financial analysis, business decision-making, and enterprise management.

Students are exposed to:

- **Discipline Specific Courses (DSC)** such as Accounting Principles and practices, Business Law, and Financial Accounting.
- **Generic Skill Enhancement (GSE)** and **Skill Enhancement Courses (SEC)** including Structured Programming in C, Office Automation Tools, and Digital Marketing.
- **Allied and Elective courses** that broaden their understanding of management.
- **Practical Lab components** in programming and office tools to develop hands-on skills.

The programme aims to enhance **employability, entrepreneurship, and digital fluency** through a systematic combination of academic knowledge and skill development. The inclusion of lab sessions, project work, and industry-relevant electives enable students to be **career-ready in domains such as finance, IT, data entry, E-commerce, and software support**.

Overall, the B.Com (CA) programme balances theoretical insight with practical execution, fostering holistic development and preparing graduates for diverse professional and academic pursuits in commerce and technology.

Aim of the Programme

The primary aim of the **B.Com. (Computer Applications)** programme is to:

- Develop graduates with a solid foundation in commerce integrated with up-to-date knowledge of computer applications and digital tools used in business.
- Foster critical thinking, technical competencies, and ethical practices required for various roles in business, finance, accounting, and IT services.
- Enable students to analyze and solve real-world problems using technology and to support data-driven business decisions.
- Prepare students for successful careers in commerce and information technology sectors or for higher education and professional courses such as M.Com, MBA, MCA, CA, or CMA.
- Instill entrepreneurial spirit, lifelong learning, and adaptability in the context of a dynamic global business environment.

Duration of the Programme

The B.Com (Computer Applications) extends over a period of three academic years comprising six semesters. Each academic year includes two semesters:

- **Odd Semester:** June to November
- **Even Semester:** December to May

Each semester shall consist of a minimum of 90 working days, exclusive of examination days.

Eligibility for Admission

As per the **University Grants Commission (UGC)** guidelines and the regulations the eligibility criteria for admission to the **Bachelor of Commerce with Computer Applications [B.Com(CA)]** programme are as follows:

- Candidates should have passed the **Higher Secondary Examination (10+2)** or its equivalent from a recognized board with **Commerce, Accountancy, (Mathematics / Business Mathematics / Business Statistics / Computer Science / Economics** as one of the subjects).
- Students from **Academic and Vocational streams** (such as Computer Technology, Business and Commerce, Office Secretary ship, Accountancy and Auditing, etc.) are also eligible for admission.

Credit Requirements and Eligibility for the Award of Degree

Credit Requirements

The **Bachelor of Commerce with Computer Applications [B.Com (CA)]** programme is structured under the **Choice Based Credit System (CBCS)** and follows the **Learning Outcomes-based Curriculum Framework (LOCF)** recommended by the **UGC**.

Total Minimum Credits Required 140 distributed under the following Parts:

Part I – Language

Part II – General English / Advanced English

Part III – Discipline Specific Core, Generic Specific Elective, Discipline Specific Elective, Professional Enhancement Course, and Project

Part IV – Skill Enhancement Courses, Non-Major Electives, Internship, Environmental Studies, Digital Literacy, Women Studies, and Indian Knowledge System

Part V – Extension Activity

Note: In addition to the minimum 140 credits, students are encouraged to earn **extra credits** through MOOC/SWAYAM/NPTEL/self-study courses and extension activities, as per the institutional policy.

Eligibility for the Award of Degree

A student shall be eligible for the award of the B.Com. (Computer Applications) degree upon fulfilling the following conditions:

- **Successful Completion:** The student must have passed all prescribed theory and practical examinations, including project work and internship components, as per the curriculum structure.
- **Minimum Credit Requirement:** The student must have earned at least 140 credits (excluding extra credit courses) by the end of six semesters.
- **Attendance Requirements:** The student must have maintained the minimum required attendance 75% for each semester.
- **No Disciplinary Action:** The student should not have any disciplinary action pending or unresolved that could affect eligibility for the award of the degree.
- **Extension and Extra Credit Activities:** Completion of Extension Activities and participation in Health and Wellness / MOOC courses (where mandated) is required for compliance with CBCS/LOCF guidelines.
- **Duration of Completion:** The degree must be completed within maximum period of 3 years from the date of admission.

PROGRAM OUTCOMES (POS)

Graduates will be able to:

- PO1 : Business Knowledge:** Demonstrate foundational knowledge in commerce, economics, accounting, management, and business law.
- PO2 :Computer Proficiency:** Apply computer tools and techniques in solving business problems and handling accounting packages and databases.
- PO3 : Critical Thinking:** Analyze financial, business, and economic data to make informed decisions using logical and analytical reasoning.
- PO4 : Effective Communication:** Communicate effectively through oral, written, and electronic media in professional and academic settings.
- PO5 : Teamwork and Leadership:** Collaborate effectively in diverse teams and demonstrate leadership in organizational contexts.
- PO6 : Ethics and Social Responsibility:** Apply ethical principles and understand corporate social responsibilities in business practices.
- PO7 : Entrepreneurial Skills:** Develop entrepreneurial abilities by integrating business acumen and technology.
- PO8 : Digital Competence:** Use technology in commerce-related areas including e-commerce, accounting software, and business analytics.
- PO9 :Lifelong Learning:** Demonstrate an aptitude for continuous self-learning and development in business and IT fields.
- PO10 : Research Aptitude:** Develop basic research skills using appropriate methods, tools, and software in commerce and management.

PROGRAMME SPECIFIC OUTCOMES (PSO's)

PSO1: Apply software and programming knowledge to solve real-world business and accounting problems.

PSO2: Demonstrate proficiency in accounting packages like Tally with GST, MS Excel, and data analysis tools.

PSO3: Design and develop basic web applications and database systems for business operations

PROGRAMME EDUCATIONAL OBJECTIVES:

PEO1: Graduates will demonstrate strong knowledge in commerce integrated with computer applications.

PEO2: Graduates will be prepared for employment in business, IT-enabled services, and entrepreneurial ventures

PEO3: Graduates will pursue higher studies or professional certifications in commerce or computer science

MAPPING OF PEO WITH PO AND PSO:

PEO \ Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
PEO1	3	2	1	1	3	2	2	2	3	2	3	3	2
PEO2	3	3	3	2	3	2	2	2	2	3	3	3	3
PEO3	3	2	3	2	3	3	3	3	3	3	2	2	3

Correlation scale: 3 = Strongly Related, 2 = Moderately Related, 1 = Slightly Related

Course Components and Credit Distribution

The curriculum framework for the B.Com (Computer Applications) programme under the autonomous structure is designed to ensure holistic academic development, skill enhancement, and societal contribution. The credit distribution across the various components is as follows:

S. No	Study Components	Part	Sem I		Sem II		Sem III		Sem IV		Sem V		Sem VI		No. of Hours	Total Credit
			No. of Hours	Credit	No. of Hours	Credit	No. of Hours	Credit	No. of Hours	Credit	No. of Hours	Credit	No. of Hours	Credit		
1	Language	I	6	3	6	3	6	3	6	3					24	12
2	English	II	6	3	6	3	6	3	6	3					24	12
3	Core Course / DSC	III	9	8	9	8	9	7	9	7	19	14	14	11	69	55
4	Allied / GSE	III	5	4	5	4	5	4	5	4					20	16
5	Elective / DSE	III									9	8	8	8	17	16
6	PEC	III											2	2	2	2
7	Project	III											4	4	4	4
8	SEC	IV	2	2	2	2	2	2	2	2					8	8
9	NME	IV	2	2	2	2									4	4
10	Environmental Studies / IDC	IV					2	2							2	2
11	Digital Literacy / IDC	IV							2	2					2	2
12	Women Studies	IV									2	2			2	2
13	Indian Knowledge System / IDC	IV											2	2	2	2
14	Internship	IV									2					2
15	Extension Activity	V												1		1
	Total		30	22	30	22	30	21	30	21	30	26	30	28	180	140

Details of Course of Study for Parts I–V

PART I – Tamil and Other Languages

Students shall study Tamil or one of the other approved languages (e.g., Hindi or French), as per their choice and subject to availability. The syllabus and prescribed textbooks for these languages shall be periodically updated by the respective Boards of Studies and approved by the Academic Council of the College.

PART II – General English / Advanced English

Courses in English aim to improve students' proficiency in language, literature, communication, and critical thinking. The curriculum and instructional materials are prepared by the Board of Studies of English and approved through the academic governance structure.

PART III – Core, Allied and Project

This part comprises the Discipline Specific Core Courses, Generic Specific Elective, Discipline Specific Elective, Professional Enhancement Course and a Project in the final semester. The content and structure of these courses are prescribed by the respective Board of Studies in Commerce and approved by the Academic Council to align with current academic and industry standards.

PART IV – Value and Skill-Oriented Courses

i. Non-Major Elective (NME):

- Students must choose **Non-Major Elective (NME)** comprising from the options offered by other departments.

ii. Additional Courses under Part IV:

- Skill Enhancement Courses (SEC)
- Environmental Studies
- Digital Literacy
- Women studies
- Indian Knowledge System
- Internship

PART V – Extension Activity

Students shall earn a **maximum of 1 credit** through participation in **Compulsory Extension Services**. Every student must enrol in **NSS, Red Ribbon Club, Youth Red Cross, Field Work, Outreach Activities or any other Clubs** recognized by the College.

Inclusion of Massive Open Online Courses (MOOCs) via SWAYAM and NPTEL

MOOC Courses for Credit Mobility

As part of the credit-based curriculum design and in alignment with the guidelines of higher education regulatory bodies, students are encouraged to enrol in Massive Open Online Courses (MOOCs) offered on SWAYAM or NPTEL platforms. These courses can be opted under Core, Elective, or Soft Skill categories. The student shall be eligible for award of the degree only upon submission of a valid certificate as proof of successful completion of the chosen MOOC course.

Two credits will be given to candidates who successfully complete the course.

B.Com. Computer Applications**Curriculum Design****First Year****Semester I**

S. No	Part	Nature of the Course	Course Code	Name of the Course	Hours per Week	Credits	Marks		
							CIA	ESE	Total
1	I	Language I	25UTAM101 25UFRE101 25UHIN101 25UKAN101 25UTEL101 25UURD101	Tamil - I French - I Hindi - I Kannada - I Telugu - I Urdu - I	6	3	25	75	100
2	II	English I	25UGEN101 25UAEN101	General English - I Advanced English - I	6	3	25	75	100
3	III	DSC I	25UCC1C01	Accounting principles and practices-I (Employability)	5	5	25	75	100
4		DSC II	25UCC1C02	Management Principles and Applications (Employability)	4	3	25	75	100
5		GSE I	25UCS1A01	C Programming (Employability)	3	3	25	75	100
			25UCS1AP1	C Programming Lab (Skill Development)	2	1	25	75	100
6	IV	SEC I	25UCC1SE1	Elements of Industry 4.0 (Skill Development)	2	2	25	75	100
			25UCC1SE2	Accounting Standards and Financial Regulations in India (Skill Development)					
7			SEC II - NME I		NME I	2	2	25	75
Total					30	22	200	600	800

Semester II

S. No	Part	Nature of the Course	Course Code	Name of the Course	Hours per Week	Credits	Marks		
							CIA	ESE	Total
1	I	Language II	25UTAM202 25UFRE202 25UHIN202 25UKAN202 25UTEL202 25UURD202	Tamil - II French - II Hindi - II Kannada - II Telugu - II Urdu - II	6	3	25	75	100
2	II	English II	25UGEN202 25UAEN202	General English - II Advanced English - II	6	3	25	75	100
3	III	DSC III	25UCC2C03	Accounting principles and practices-II (Employability)	5	5	25	75	100
4		DSC IV	25UCC2C04	Business Law (Skill Development)	4	3	25	75	100
5		GSE II	25UCS2A03	Office Automation for Business (Employability)	3	3	25	75	100
			25UCS2AP2	Office Automation for Business Lab (Skill Development)	2	1	25	75	100
6	IV	SEC III	25UCC2SE1	Consumerism (Employability)	2	2	25	75	100
			25UCC2SE2	Indian Financial System (Employability)					
7		SEC IV - NME II		NME II	2	2	25	75	100
Total					30	22	200	600	800

Second Year Semester III

S. No	Part	Nature of the Course	Course Code	Name of the Course	Hours per Week	Credits	Marks		
							CIA	ESE	Total
1	I	Language III	25UTAM303 25UFRE303 25UHIN303 25UKAN303 25UTEL303 25UURD303	Tamil - III French - III Hindi - III Kannada - III Telugu - III Urdu - III	6	3	25	75	100
2	II	English III	25UGEN303 25UAEN303	General English - III Advanced English - III	6	3	25	75	100

3	III	DSC V	25UCC3C05	Accounting for Companies (Employability)	5	5	25	75	100
4		DSC Practical I	25UCC3CP1	Web Technology (HTML) and Lab (Skill Development)	4	2	25	75	100
5		GSE Allied III	25UMA3A10	Business Quantitative Techniques I (Skill Development)	5	4	25	75	100
6	IV	SEC V	25UCC3SE1	Customer Loyalty and Retention Management (Employability)	2	2	25	75	100
			25UCC3SE2	Intellectual Property Management (Entrepreneurship)					
7		IDC	25UEVS301	Environmental Studies	2	2	25	75	100
8				Health and Wellness*					
Total					30	21	175	525	700

Semester IV

S. No	Part	Nature of the Course	Course Code	Name of the Course	Hours per Week	Credits	Marks		
							CIA	ESE	Total
1	I	Language IV	25UTAM404 25UFRE404 25UHIN404 25UKAN404 25UTEL404 25UURD404	Tamil - IV French - IV Hindi - IV Kannada - IV Telugu - IV Urdu - IV	6	3	25	75	100
2	II	English IV	25UGEN404 25UAEN404	General English - IV Advanced English - IV	6	3	25	75	100
3	III	DSC VI	25UCC4C06	Accounting for Special Corporate Entities (Employability)	6	5	25	75	100
4		DSC Practical II	25UCC4CP2	Core Python Concepts and Lab (Skill Development)	3	2	25	75	100
5		GSE IV	25UMA4A15	Quantitative Techniques for Business II (Employability)	5	4	25	75	100
6	IV	SEC VI	25UCC4SE1	Corporate Fraud and Forensic Accounting (Employability)	2	2	25	75	100

			25UCC4SE2	Human Resource Practices and Policies (Employability)					
7		IDC	25UDIL401	Digital Literacy	2	2	25	75	100
Total					30	21	175	525	700

Semester V

S. No	Part	Nature of the Course	Course Code	Name of the Course	Hours per Week	Credits	Marks		
							CIA	ESE	Total
1	III	DSC VII	25UCC5C07	Cost Analysis and Control (Employability)	5	5	25	75	100
2		DSC Practical III	25UCC5CP3	ERP for Accounting and Lab (Skill Development)	4	2	25	75	100
3		DSC VIII	25UCC5C08	Income Tax Law and Practice I (Employability)	6	5	25	75	100
4		DSC IX	25UCC5C09	Indirect Taxation (Skill Development)	4	2	25	75	100
5		DSE I	25UCC5E01	Banking Law and Practice (Employability)	5	4	25	75	100
			25UCC5E02	Insurance practices and risk Management (Employability)					
			25UCC5E03	Business Startup Strategies (Employability)					
6		DSE II	25UCC5E04	Financial Health and Well Being (Employability)	4	4	25	75	100
			25UCC5E05	Business Communication (Skill Development)					
			25UCC5E06	Statutory Provisions in Industrial Law (Employability)					
7	IV	IDC	25UWOS501	Women Studies	2	2	25	75	100
8		Internship	25UCC5INT	Internship	0	2			
Total					30	26	175	525	700

Semester VI

S. No	Part	Nature of the Course	Course Code	Name of the Course	Hours per Week	Credits	Marks		
							CIA	ESE	Total
1	III	DSC X	25UCC6C10	Accounting for Managerial	5	4	25	75	100

				Decisions (Employability)					
2		DSC Practical IV	25UCC6CP4	R Programming and Lab (Skill Development)	4	2	25	75	100
3		DSC XI	25UCC6C11	Income Tax Law and Practice II (Employability)	5	5	25	75	100
4		DSE III	25UCC6E01	Entrepreneurial Management (Entrepreneurship)	4	4	25	75	100
			25UCC6E02	Portfolio Management (Employability)					
			25UCC6E03	Organisational Dynamics (Employability)					
5		DSE IV	25UCC6E04	Auditing Principles and Procedures (Industry)	4	4	25	75	100
			25UCC6E05	Supply Chain Strategies and Logistics Planning (Industry)					
			25UCC6E06	Financial Disclosure Reporting (Industry)					
6		PEC	25UPEC601	Essential Aptitude and Logical Thinking (Skill Development)	2	2	25	75	100
7		Project	25UCC6PRV	Project	4	4	50	50	100
8	IV	IDC	25UIKS601	Indian Knowledge System	2	2	25	75	100
9	V	Extension Activity	25UEXT601	Extension Activity		1			
Total					30	28	125	375	800
Grand Total					180	140	1050	3150	4500
		Extra Credit	Mandatory	Extra Credit - Swayam/MOOC/ NPTEL Online Course	-	2	-	-	-
		Extra Credit	Not Mandatory	Self Study	-	2	-	-	-
		Extra Credit	Semester III	Health and Wellness*	-	1	-	-	-

Note:

DSC	Discipline Specific Core
GSE	Generic Specific Elective - Allied
DSE	Discipline Specific Elective
SEC	Skill Enhancement Course
IDC	Inter Disciplinary Course
NME	Non Major Elective
PEC	Professional Efficiency Course

Non Major Elective Subjects offered by the Department of Commerce

Semester	Part	Nature of the Course	Course Code	Name of the Course
I	IV	SEC II - NME I	25UCC1NM1	Business Environment and Organization (Employability)
			25UCC1NM2	Advertising and Content Marketing (Employability)
II	IV	SEC IV - NME II	25UCC2NM1	Digital Marketing (Skill Development)
			25UCC2NM2	Human Resource Management (Employability)

B.Com. Computer Applications LOCF – CBCS with effect from 2025 - 2026 Onwards								
Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
25UCC1C01	ACCOUNTING PRINCIPLES AND PRACTICE – I	DSC THEORY	I	75	5	--	--	5
Objective: This course will enable the students to understand the basic accounting concepts like journal, ledger, and trial balance, prepare final accounts of sole proprietors and non-trading concerns, learn depreciation methods and bills of exchange, convert single entry into double entry system, and familiarize with joint venture accounting and its distinction from partnership accounting.								

Unit	Course Content	Knowledge Levels	Sessions
I	Introduction to Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts, Trial Balance – Subsidiary Books — Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement** - Need and Preparation **SDG 16: Peace, Justice and Strong Institutions	K1	15
II	Final Accounts Final Accounts of Sole Trading Concern - Capital and Revenue Expenditure - Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments - Final Accounts of Non-Trading Concern** - Receipts and Payments Account, Income and Expenditure account, Balance Sheet. **SDG 17: Partnerships for the Goals	K2	15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method** - Annuity Method - Units of Production Method – Bills of Exchange – Definition – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate. **SDG 9: Industry, Innovation and Infrastructure	K3	15
IV	Conversion of Single Entry System to Double Entry System Accounts from Incomplete Records/Single Entry System -Meaning, Features, Merits & Demerits; Conversion into Double Entry System** , Need for Conversion; Preparation of Statement of Affairs. **SDG 8: Decent work and Economic Growth	K3	15

V	Joint venture account Introduction - Meaning, Definitions and Features of Joint Venture – Differences between Joint Venture and Partnership - Accounting for Joint Ventures** - Illustration on Preparation of Joint Venture A/c, Joint Bank A/c and Co-Venture's A/c. **SDG 17: Partnerships for the Goals	K3	15
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Note: Theory 20% and Problems 80%

Course Outcome	CO1: Demonstrate knowledge of fundamental accounting concepts, conventions, and the preparation of basic books of accounts like journal and ledger.	K1
	CO2: Prepare final accounts of sole proprietors and non-trading organizations and differentiate between capital and revenue items.	K2
	CO3: Apply depreciation methods and accounting for bills of exchange in various business situations.	K3
	CO4: Prepare financial statements from incomplete records by converting single entry into double entry system.	K3
	CO5: Construct and interpret joint venture accounts, including joint bank and co-venturer accounts, for practical business scenarios.	K3

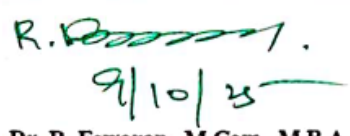




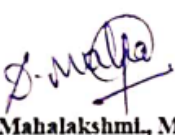
Learning Resources	
Text Books	1. T.S. Reddy & A. Murthy, Financial Accounting, Margham Publications, Chennai, 2023 Edition. 2. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi, 2013 Edition. 3. Shukla Grewal and Gupta, —Advanced Accounts, volume 1, S.Chand and Sons, New Delhi. 4. R.L. Gupta and V.K. Gupta, —Financial Accounting, Sultan Chand, New Delhi, 2019 Edition.
Reference Books	1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai. 2. Tulsian, Advanced Accounting, Tata McGraw Hills, Noida. 3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi. 4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi. 5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
Website Link	1. https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1 2. https://www.slideshare.net/ramusakha/basics-of-financial-accounting 3. https://www.accountingtools.com/articles/what-is-a-single-entry-system.html
L – Lecture T – Tutorial P – Practical C - Credit	

Mapping of CO's with PO's and PSO'

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	2	2	2	1	2
CO2	3	2	3	2	2	2	2	2	1	2	2	2	2
CO3	2	3	2	3	3	2	3	2	2	2	2	2	3
CO4	2	2	2	3	3	2	2	3	2	2	1	3	2
CO5	2	3	2	3	3	2	2	3	2	2	2	2	3

(Correlation: 3 – High, 2 – Medium, 1 – Low)

Course Designed By: Mrs. L. Manjula	Verified By HOD: Dr. M. Priya
Checked By CDC: Mrs. A. Margret Kanimozhi	Approved By: Dr. J. Caroline Rose Principal

 Dr. R. Eswaran., M.Com., M.B.A., M.Phil., Ph.D., Associate Professor PG & Research Department of Commerce, Thiruvalluvar Government Arts College, Rasipuram.	 Dr. M. Muthu Gopala Krishnan., M.Com., MBA, M.Phil., Ph.D., NET, Associate Professor, Christ (Deemed to be University) , Bengaluru.	 Dr. S. Kavitha, M Com., MBA., M.Phil., NET., Ph.D (Finance) Associate Professor, HOD- MBA, Mewa Vanguard Business School, Jayanagar, Bengaluru.
 Dr. G. Sangeetha, B.Sc., MCA., B.Ed., M.Phil., Ph.D., Associate Professor, Department of Computer Science, Christ (Deemed to be University), Bengaluru Central Campus, Bengaluru	 Mr. CMA. Rajhshekar M. R. (Chairman)., B.Com., FCMA., LLB.,CA(Final)., DFA., DISSA The Institute of Cost Accountants of India (Statutory body under an Act of Parliament) Hosur Chapter.	 Mrs. D. Mahalakshmi, MBA., NET Assistant Professor, Darshan College, Bengaluru.

B.Com. Computer Applications LOCF – CBCS with effect from 2025 - 2026 Onwards								
Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
25UCC1C02	MANAGEMENT PRINCIPLES AND APPLICATIONS	DSC THEORY	I	60	4	-	-	3
Objective: This course introduces the basic concepts and functions of management in a business context, explaining planning and decision-making techniques, organizing principles, and organizational structures. It also covers staffing processes such as recruitment and performance appraisal, while highlighting directing, coordination, communication, leadership, and control techniques essential for effective management.								

Unit	Course Content	Knowledge Levels	Sessions
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management– Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management – Trends and Challenges of Management** . Managers – Qualification – Duties & Responsibilities. **SDG 9: Industry, Innovation and Infrastructure	K2, K3	12
II	Planning and Organizing Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting** . Organizing- Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure **SDG 13: Climate Action	K3	12
III	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH]** .	K4	12

	**SDG 8: Decent Work and Economic Growth		
IV	Directing Effective Directing – Supervision - Motivation –Meaning – Different Theories of Motivation – Maslow, Herzberg, Mc Clelland, – Communication Process– Types – Channels and Barriers to Communications – Effective Communication - Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce** - Supervision. **SDG 5: Gender Equality	K5	12
V	Co-ordination and Control Co-ordination – Meaning – Concept – Importance, Principles and Techniques of Coordination – Concept of Managerial Effectiveness. Control Systems – Elements of Managerial Control - Characteristics - Importance - Stages in the Control Process – Management Control Techniques - Requisites of Effective Control – Management by Exception [MBE]**. **SDG 12: Responsible Consumption and Production	K5	12

Course Outcome	CO1: Understand fundamental concepts, nature, scope, evolution, and levels of management, and distinguish between management and administration.	K2,K3
	CO2: Explain the planning and organizing functions of management including MBO, forecasting, and decision-making.	K2
	CO3: Demonstrate knowledge of staffing by analyzing recruitment methods, selection procedures, training types, and performance appraisal techniques.	K3
	CO4: Evaluate the concepts of directing, motivation, leadership, and communication by applying various motivational and leadership theories.	K5
	CO5: Assess coordination and control systems within an organization, identifying effective techniques and managerial effectiveness.	K5

Learning Resources	
Text Books	1. Stephen P. Robbins & Mary Coulter, Management, Pearson Education. 2. P.C. Tripathi & P.N. Reddy, Principles of Management, Tata McGraw Hill. 5. T. Ramasamy, Principles of Management, Himalaya Publishing House.
Reference Books	1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited. 2. HaAndrew J. DuBrin, <i>Essentials of Management</i> , Cengage Learning. 3. Griffin, Management Principles and Applications, Cengage Learning.

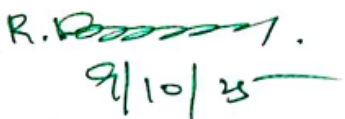


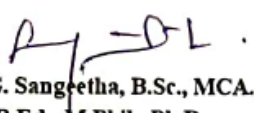
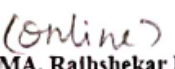

	4. H. Mintzberg, The Nature of Managerial Work, Harper & Row.
Website Link	1. https://www.managementstudyguide.com/manpower-planning.htm 2. https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination/21392
L – Lecture T – Tutorial P – Practical C - Credit	

Mapping of CO's with PO's and PSO's

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	2	2	2	2	2
CO2	3	2	2	2	2	2	2	3	3	2	3	2	3
CO3	3	3	2	3	2	3	2	2	2	3	3	3	3
CO4	3	2	2	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	2	3	3	2	3	2	3

(Correlation: 3 – High, 2 – Medium, 1 – Low)

Course Designed By: Dr. P. Gohila	Verified By HOD: Dr. M. Priya
Checked By CDC: Mrs. Margret Kanimozhi. A	Approved By: Dr. J. Caroline Rose Principal

 Dr. R. Eswaran., M.Com., M.B.A., M.Phil., Ph.D., Associate Professor PG & Research Department of Commerce, Thiruvalluvar Government Arts College, Rasipuram.	 Dr. M. Muthu Gopala Krishnan., M.Com., MBA., M.Phil., Ph.D., NET, Associate Professor, Christ (Deemed to be University) , Bengaluru.	 Dr. S. Kavitha, M Com., MBA., M.Phil., NET., Ph.D (Finance) Associate Professor, HOD- MBA, Mewa Vanguard Business School, Jayanagar, Bengaluru.
 Dr. G. Sangetha, B.Sc., MCA., B.Ed., M.Phil., Ph.D., Associate Professor, Department of Computer Science, Christ (Deemed to be University), Bengaluru Central Campus, Bengaluru	 Mr. CMA. Rajhshekar M. R. (Chairman)., B.Com., FCMA., LLB., CA(Final)., DFA., DISSA The Institute of Cost Accountants of India (Statutory body under an Act of Parliament) Hosur Chapter.	 Mrs. D. Mahalakshmi., MBA., NET Assistant Professor, Darshan College, Bengaluru.

B.Com. Computer Applications LOCF – CBCS with effect from 2025 - 2026 Onwards								
Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
25UCC1SE1	ELEMENTS OF INDUSTRY 4.0	SEC THEORY	I	30	2	--	--	2
<p>Objective: This course provides an overview of Industry 4.0, focusing on its meaning, evolution, and core technologies. It explores the concepts, history, applications, and challenges of Artificial Intelligence. The role of Big Data in modern industries is analyzed through its essentials, components and applications. Learners also examine the applications and emerging trends of the Internet of Things (IoT) across industries. The impact of Industry 4.0 on society, business, government, and education is evaluated, with emphasis on aligning academia to industry needs.</p>								

Unit	Course Content	Knowledge Levels	Sessions
I	Introduction to Industry 4.0 Meaning- types. Industrial Revolution: Industrial Revolution 1.0 to 4.0- Technologies of Industry 4.0** **SDG 9 – Industry, Innovation and Infrastructure	K2	6
II	Artificial Intelligence Artificial Intelligence: History of AI - Foundations of AI -The AI environment - Challenges of AI** **SDG 8 – Decent Work and Economic Growth	K3	6
III	Big Data Meaning - Essentials of Big Data in Industry 4.0 - Big Data Components - Big Data Characteristics - Big Data Applications** **SDG 11 – Sustainable Cities and Communities	K4	6
IV	Internet of Things (IoT) Introduction to IoT – Applications of IoT Manufacturing – Education – Agriculture** – Transportation and Logistics- IoT for Smart Classrooms and E-Learning- Retail and E-Commerce Applications of IoT **SDG 2 – Zero Hunger	K3	6
V	Impact of industry 4.0 Impact of Industry 4.0 on Society, Business, Government and People. Framework for aligning Education with Industry 4.0** - Industry–Academia Collaboration-Role of IT in E-Governance, Digital Banking, and Smart Services Cybersecurity and Data Privacy Issues **SDG 4 – Quality Education	K5	6

Course Outcome	CO1: Explain the evolution of Industrial Revolutions and technologies of Industry 4.0.	K2
	CO2: Demonstrate knowledge of Artificial Intelligence, its foundations, and challenges in real-time applications.	K3
	CO3: Analyze Big Data characteristics, components, and its role in Industry 4.0.	K4
	CO4: Apply IoT concepts to various sectors such as manufacturing, education, agriculture, and logistics.	K3
	CO5: Assess the societal, business, and governmental impact of Industry 4.0 and propose frameworks for education–industry collaboration.	K5

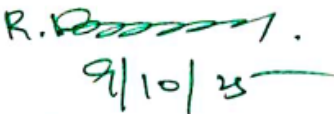



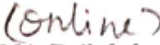
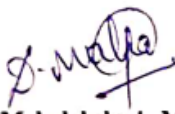
Learning Resources	
Text Books	<ol style="list-style-type: none"> 1. Rajesh Singh, Anita Gehlot, Lovi Raj Gupta, Bhupendra Singh, Internet of Things with Raspberry Pi and Arduino, CRC Press, 2019. 2. Stuart Russell & Peter Norvig, Artificial Intelligence: A Modern Approach, Pearson, 4th Edition, 2020.
Reference Books	<ol style="list-style-type: none"> 1. Klaus Schwab, The Fourth Industrial Revolution, World Economic Forum, 2017. 2. Kai-Fu Lee, AI Superpowers : China, Silicon Valley, and the New World order, Houghton Mifflin, 2018. 3. Arshdeep Bahga & Vijay Madisetti, Internet of Things: A Hands-on Approach, Universities Press, 2014. 4. Viktor Mayer-Schönberger & Kenneth Cukier, Big Data: A Revolution That Will Transform How We Live, Work, and Think, Eamon Dolan, 2014.
Website Link	<ol style="list-style-type: none"> 1. https://hub.unido.org/sites/default/files/publications/UNIDO%20Background%20Paper%20on%20Industry%204.0_FINAL_TII.pdf? 2. https://www.isa.org/getmedia/f8563395-31cf-4f86-ba9a-46dda408ace3/InTech-August-2022.pdf? 3. https://www.oracle.com/in/big-data/what-is-big-data/ 4. https://index.ieomsociety.org/index.cfm/article/view/ID/11429
L – Lecture T – Tutorial P – Practical C - Credit	

Mapping of CO's with PO's and PSO's

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	2	1	2	3	2	2	2	1	2	1	2
CO2	2	3	2	1	3	3	2	2	2	1	2	1	2
CO3	2	2	3	2	3	3	2	3	2	2	2	2	2
CO4	2	3	2	1	3	3	2	2	2	2	2	1	2
CO5	2	3	3	1	3	3	2	2	3	2	2	1	3

(Correlation: 3 – High, 2 – Medium, 1 – Low)

Course Designed By: Ms. S. Gayathri	Verified By HOD: Dr. M. Priya
Checked By CDC: Mrs. A. Margret Kanimozhi	Approved By: Dr. J. Caroline Rose Principal

 Dr. R. Eswaran., M.Com., M.B.A., M.Phil., Ph.D., Associate Professor PG & Research Department of Commerce, Thiruvalluvar Government Arts College, Rasipuram.	 Dr. M. Muthu Gopala Krishnan., M.Com., MBA., M.Phil., Ph.D., NET, Associate Professor, Christ (Deemed to be University) , Bengaluru.	 Dr. S. Kavitha, M Com., MBA., M.Phil., NET., Ph.D (Finance) Associate Professor, HOD- MBA, Mewa Vanguard Business School, Jayanagar, Bengaluru.
 Dr. G. Sangeetha, B.Sc., MCA., B.Ed., M.Phil., Ph.D., Associate Professor, Department of Computer Science, Christ (Deemed to be University), Bengaluru Central Campus, Bengaluru	 Mr. CMA. Rajhshekar M. R. (Chairman)., B.Com, FCMA., LLB.,CA(Final)., DFA., DISSA The Institute of Cost Accountants of India (Statutory body under an Act of Parliament) Hosur Chapter.	 Mrs. D. Mahalakshmi., MBA., NET Assistant Professor, Darshan College, Bengaluru.

B.Com. Computer Applications LOCF – CBCS with effect from 2025 - 2026 Onwards								
Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
25UCC1SE2	ACCOUNTING STANDARDS AND FINANCIAL REGULATIONS IN INDIA	SEC THEORY	I	30	2	-	-	2
Objective: This course helps to understand the fundamentals of concepts and applications in Indian Accounting Standards, identify the regulatory framework of Ind AS in India. It helps to comprehend the key features of selected Ind AS, Apply Ind AS principles in practical scenarios and identify the significance of international financial reporting standard (IFRS).								

Unit	Course Content	Knowledge Levels	Sessions
I	Accounting Standards Meaning and objectives of accounting standards- Importance of uniformity in accounting principles** -Types of accounting standards: National vs International- Meaning and definition of Ind AS- Basic features and characteristics of Ind AS- Scope and applicability of Ind AS in India- Differences between Ind AS, Indian GAAP, and IFRS **SDG 16 – Peace, Justice, and Strong Institutions	K2	6
II	Financial Reporting Importance of regulation in financial reporting** - Structure of regulatory bodies in Indian accounting - Role of Key Regulatory Authorities - MCA (Ministry of Corporate Affairs) - Notification of Ind AS -Securities and Exchange Board of India (SEBI) – disclosure and compliance norms - ICAI - Standard - setting process and convergence with IFRS - Role of Accounting Standards Board (ASB) **SDG 8–Decent Work and Economic Growth	K2	6
III	Measurement Standards Revenue Recognition: AS 9, Ind AS 115- Fixed Assets & Investments** : AS 10, AS 13, Ind AS 16, Ind AS 40- Inventory Valuation: AS 2, Ind AS 2.-Borrowing Costs: AS 16, Ind AS 23.-Provisions, Contingent Liabilities, and Contingent Assets: AS 29, Ind AS 37. **SDG 9–Industry, Innovation, and Infrastructure	K3	6
IV	Presentation and Disclosure Standards Presentation of Financial Statements: AS 1, Ind AS 1- Accounting for Employee Benefits** : AS 15, Ind AS 19- Segment Reporting: AS 17, Ind AS 108 - Earnings Per Share (EPS): AS 20, Ind AS 33 - Leases: AS 19, Ind AS 116 - Interim Financial Reporting: AS 25, Ind AS 34. **SDG 10- Reduced Inequalities	K3	6

V	International Financial Reporting Standard (IFRS)– Meaning and its Applicability in India** Meaning – Objectives – Importance -Significance – Procedures for Formulation of Standards. Comparative analysis of financial statements under GAAP vs. Ind AS. ** SDG 17 – Partnerships for the Goals	K5	6
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Course Outcome	CO1: Understand the concept, objectives, and need for accounting standards, especially Ind AS.	K2
	CO2: Identify and explain the regulatory framework and the roles of key regulatory bodies involved in Ind AS.	K2
	CO3: key features and provision for measurement standards	K4
	CO4: key features and provision for presentation and disclosure standards	K4
	CO5: Evaluate the significance of IFRS and its convergence with Indian Accounting Standards.	K5



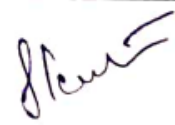

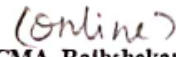

Learning Resources	
Text Books	1. S.P.Jain and N.L Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi. 2. R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi. 3. Broman, Corporate Accounting, Taxmann, New Delhi. 4. M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
Reference Books	1. D.S.Rawat, Students' Guide to Accounting Standards (CA/CMA/CS), Taxmann Publications 2. B.D.Chatterjee, Indian Accounting Standards (Ind AS): Practices, Comparisons and Interpretations, Wiley India Pvt. Ltd. 3. Kamal Garg, IFRS and Ind AS: Interpretation and Application, Bharat Law House Pvt. Ltd.
Website Link	1. https://www.icai.org/post/accounting-standards-rules-issued-by-mca
L– Lecture T–Tutorial P–Practical C–Credit	

Mapping of COs with PO's and PSO's

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	1	2	1	1	2	1	1	2	2	2	3	1
CO2	3	1	2	1	1	3	1	2	2	2	2	2	1
CO3	3	1	2	1	1	2	1	1	2	2	2	3	2
CO4	3	2	3	2	2	2	1	3	2	2	3	3	2
CO5	3	1	2	1	1	2	2	1	3	3	2	2	2

(Correlation: 3–High, 2–Medium, 1–Low)

Course Designed By: Mrs. B Uma Mahesware	Verified By HOD: Dr. M. Priya
Checked By CDC: Mrs. A. Margret Kanimozhi	Approved By: Dr. J. Caroline Rose Principal

 Dr. R. Eswaran., M.Com., M.B.A., M.Phil., Ph.D., Associate Professor PG & Research Department of Commerce, Thiruvalluvar Government Arts College, Rasipuram.	 Dr. M. Muthu Gopala Krishnan., M.Com., MBA., M.Phil., Ph.D., NET, Associate Professor, Christ (Deemed to be University) , Bengaluru.	 Dr. S. Kavitha, M Com., MBA., M.Phil., NET., Ph.D (Finance) Associate Professor, HOD- MBA, Mewa Vanguard Business School, Jayanagar, Bengaluru.
 Dr. G. Sangrethha, B.Sc., MCA., B.Ed., M.Phil., Ph.D., Associate Professor, Department of Computer Science, Christ (Deemed to be University), Bengaluru Central Campus, Bengaluru	 Mr. CMA. Rajhshekar M. R. (Chairman)., B.Com., FCMA., LLB.,CA(Final)., DFA., DISSA The Institute of Cost Accountants of India (Statutory body under an Act of Parliament) Hosur Chapter.	 Mrs. D. Mahalakshmi, MBA., NET Assistant Professor, Darshan College, Bengaluru.

B.Com. Computer Applications LOCF – CBCS with effect from 2025 - 2026 Onwards								
Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
25UCC2CO3	ACCOUNTING PRINCIPLES AND PRACTICE - II	DSC THEORY	II	75	5	-	-	5
Objective: The course helps students to understand hire purchase and instalment accounting, prepare branch and departmental accounts, apply partnership accounting, record insolvency transactions, and calculate fire insurance claims for losses.								

Unit	Course Content	Knowledge Levels	Sessions
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession** - Hire Purchase Trading Account - Instalment System - Calculation of Profit **SDG 1: No Poverty	K3	15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects – Debtors system ** -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price. **SDG 8: Decent Work and Economic Growth	K3	15
III	Partnership Fundamentals: Necessary Adjustments in accounts – Interest on Capital – Interest on Drawings – Profit and Loss appropriation account – Capital account of partners – Fixed capital method – Fluctuating Capital Method **SDG 4: Quality Education	K3, K4	15
IV	Partnership Accounts – I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill** –Retirement of a Partner – Death of a Partner. **SDG 16: Peace, Justice and Strong Institutions	K3	15
V	Partnership Accounts – II Dissolution- Insolvency of Partners-Garner Vs Murray** - Insolvency of all Partners - Deficiency A/c - Piecemeal Distribution - Proportionate Capital Method only. **SDG 10: Reduced Inequalities	K3	15

THEORY 20% & PROBLEM 80%		
Course Outcome	CO1: Apply accounting for hire purchase and instalment systems.	K3
	CO2: Prepare branch and departmental accounts.	K3
	CO3: Understand the fundamentals of partnership accounts	K3, K4
	CO4: Handle partnership accounting for admission, retirement, and death.	K3
	CO5: Record insolvency transactions.	K3

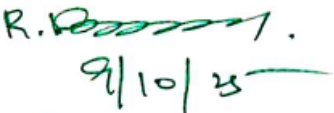



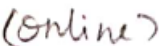

Learning Resources	
Text Books	<ol style="list-style-type: none"> 1. T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai. 2. Radhaswamy and R.L.Gupta: Advanced Accounting, Sultan Chand, New Delhi. 3. M.C.Shukla, T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi. 4. R.L.Gupta and V.K.Gupta, —Financial Accounting, Sultan Chand, New Delhi. 5. S P Jain and K. L.Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
Reference Books	<ol style="list-style-type: none"> 1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida. 2. Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai. 3. Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai. 4. Tulsian, Advanced Accounting, Tata MC. Graw hills, India. 5. Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
Website Link	<ul style="list-style-type: none"> • https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1 • https://www.slideshare.net/ramusakha/basics-of-financial-accounting • https://www.accountingtools.com/articles/what-is-a-single-entry-system-.html
L – Lecture T – Tutorial P – Practical C - Credit	

Mapping of CO's with PO's and PSO's

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	2	1	2	1	3	2	2	3	3	1
CO2	3	3	3	2	1	2	1	3	2	2	3	3	3
CO3	3	3	3	2	3	2	3	2	2	3	3	3	3
CO4	2	3	2	1	3	1	2	2	2	2	2	3	2
CO5	3	2	3	2	1	2	1	2	2	2	2	2	1

(Correlation: 3 – High, 2 – Medium, 1 – Low)

Course Designed By: Mrs. G. Pavithra	Verified By HOD: Dr. M. Priya
Checked By CDC: Mrs. A. Margret Kanimozhi	Approved By: Dr. J. Caroline Rose Principal

 Dr. R. Eswaran., M.Com., M.B.A., M.Phil., Ph.D., Associate Professor PG & Research Department of Commerce, Thiruvalluvar Government Arts College, Rasipuram.	 Dr. M. Muthu Gopala Krishnan., M.Com., MBA., M.Phil., Ph.D., NET, Associate Professor, Christ (Deemed to be University) , Bengaluru.	 Dr. S. Kavitha, M Com., MBA., M.Phil., NET., Ph.D (Finance) Associate Professor, HOD- MBA, Mewa Vanguard Business School, Jayanagar, Bengaluru.
 Dr. G. Sangeetha, B.Sc., MCA., B.Ed., M.Phil., Ph.D., Associate Professor, Department of Computer Science, Christ (Deemed to be University), Bengaluru Central Campus, Bengaluru	 Mr. CMA. Rajhshekar M. R. (Chairman)., B.Com., FCMA., LLB.,CA(Final)., DFA., DISSA The Institute of Cost Accountants of India (Statutory body under an Act of Parliament) Hosur Chapter.	 Mrs. D. Mahalakshmi., MBA., NET Assistant Professor, Darshan College, Bengaluru.

B.Com. Computer Applications LOCF – CBCS with effect from 2025 - 2026 Onwards								
Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
25UCC2C04	BUSINESS LAW	DSC THEORY	II	60	4	-	-	3
Objective: The course introduces students to the fundamentals of business and commercial laws, enabling them to interpret key legislation like the Contract Act, LLP Act,. It builds their ability to analyze business contracts, understand the legal framework of bailment, pledge, and sale of goods, and gain insights into emerging areas such as Intellectual Property Rights.								

Unit	Course Content	Knowledge Levels	Sessions
I	Indian Contract Act 1872 – Basics and Digital Relevance Indian Contract Act 1872** – Definitions – Nature of Contract – Essentials of Valid Contract – Classifications of Contract - Offer & Acceptance (including E-Contracts) – Legality of Object – Contingent Contracts – Void Contract – E-signatures and Electronic Records. **SDG 16 – Peace, Justice, and Strong Institutions	K2	12
II	Performance of Contract Meaning of Performance, Offer to Perform, Time and Place of Performance, Assignment of Contracts - Remedies for Breach of contract** - Termination and Discharge of Contract - Quasi Contract **SDG 8 – Decent Work and Economic Growth	K3	12
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety** . **SDG 10 – Reduced Inequalities	K2	12
IV	Bailment and Pledge Bailment – Concept –Classification of Bailments – Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge – Rights of Pawner and Pawnee – Use of Bailment & Pledge in Digital Goods** . **SDG 12 – Responsible Consumption and Production	K3	12
V	Sale of Goods Act 1930 Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties – Contracts involving Sea Routes - Sale by Non owners - Rights and duties of buyer - Rights of an Unpaid Seller** **SDG 9 – Industry, Innovation, and Infrastructure	K4	12

Course Outcome	CO1: Understand the basic provisions of the Indian Contract Act 1872, including e-contracts and digital records	K2
	CO2: Analyze the rules of performance, discharge, and remedies for breach of contracts	K3
	CO3: Apply the principles of indemnity and guarantee with focus on liability and rights of surety	K2
	CO4: Examine the laws of bailment and pledge including digital goods and stakeholder rights	K3
	CO5: Evaluate the Sale of Goods Act 1930 covering essentials, conditions, warranties, and rights of buyers and sellers	K4



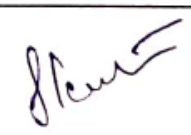
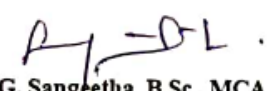
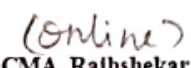
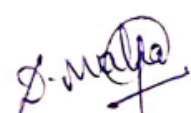
Learning Resources	
Text Books	1." Business Law" by N.D. Kapoor – Sultan Chand & Sons 2.“Elements of Mercantile Law” by N.D. Kapoor – Sultan Chand & Sons
Reference Books	1. Business and Corporate Laws by Dr. P.C. Tulsian & Bharat Tulsian – McGraw Hill Education 2. Mercantile Law by M.C. Kuchhal & Vivek Kuchhal – Vikas Publishing House 3. Legal Aspects of Business by Ravinder Kumar – Cengage Learning 4. Business Law by S.S. Gulshan – Excel Books
Website Link	<ul style="list-style-type: none"> • https://www.indiacode.nic.in/bitstream/123456789/2187/2/A187209.pdf • https://worksaccounts.com/wp-content/uploads/2020/08/The-Indian-Contract-Act-1872.pdf
L – Lecture T – Tutorial P – Practical C – Credit	

Mapping of CO's with PO's and PSO's

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	I	2	2	2	2	1	1	2	2	3	3	2	2
CO2	3	2	3	2	2	2	1	1	2	1	3	2	2
CO3	3	2	2	3	3	2	2	2	2	1	3	3	2
CO4	3	2	2	3	3	3	1	2	2	2	3	3	3
CO5	2	2	2	2	3	2	2	2	2	3	2	3	3

(Correlation: 3 – High, 2 – Medium, 1 – Low)

Course Designed By: MS. S. Gayathri	Verified By HOD: Dr. M. Priya
Checked By CDC: Mrs. A. Margret Kanimozhi	Approved By: Dr. J. Caroline Rose Principal

 Dr. R. Eswaran., M.Com., M.B.A., M.Phil., Ph.D., Associate Professor PG & Research Department of Commerce, Thiruvalluvar Government Arts College, Rasipuram.	 Dr. M. Muthu Gopala Krishnan., M.Com., MBA., M.Phil., Ph.D., NET, Associate Professor, Christ (Deemed to be University) , Bengaluru.	 Dr. S. Kavitha, M Com., MBA., M.Phil., NET., Ph.D (Finance) Associate Professor, HOD- MBA, Mewa Vanguard Business School, Jayanagar, Bengaluru.
 Dr. G. Sangetha, B.Sc., MCA., B.Ed., M.Phil., Ph.D., Associate Professor, Department of Computer Science, Christ (Deemed to be University), Bengaluru Central Campus, Bengaluru	 Mr. CMA. Rajhshekar M. R. (Chairman)., B.Com., FCMA., LLB., CA(Final)., DFA., DISSA The Institute of Cost Accountants of India (Statutory body under an Act of Parliament) Hosur Chapter.	 Mrs. D. Mahalakshmi, MBA., NET Assistant Professor, Darshan College, Bengaluru.

B.Com. Computer Applications LOCF – CBCS with effect from 2025 - 2026 Onwards								
Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
25UCC2SE1	CONSUMERISM	SEC THEORY	II	30	2	-	-	2
Objective: Consumer protection focuses on understanding the basic concepts of consumer and customer, the historical evolution of consumer movements, and the increasing relevance of consumerism. It examines the causes and forms of consumer exploitation, including unfair trade practices, and their impact on society. The course also introduces consumer redressal mechanisms, procedures for complaint filing and appeals, and emphasizes the role of mediation and legal enforcement in ensuring fair and effective consumer justice.								

Unit	Course Content	Knowledge Levels	Sessions
I	Introduction to consumerism Meaning of Consumer and Customer – Consumer Movements** – Historical Perspectives – Concept of Consumerism** – Need and Importance. **SDG 12 – Responsible Consumption and Production	K2	6
II	Consumer Exploitation Meaning and Causes of Consumer Exploitation – Forms of Consumer Exploitation – Underweight Measures, High Prices, Substandard Quality** , Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation. **SDG 8 – Decent Work and Economic Growth	K2	6
III	Consumer Rights Consumer Rights – John F Kennedy’s Consumer Bill of Rights – Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal** , Right to Consumer education – Duties of Consumers. **SDG 16 – Peace, Justice and Strong Institutions	K3	6
IV	Consumer Redressal Mechanism Consumer Redressal Mechanism - Consumer Disputes Redressal Commissions** – District, State, and National - Jurisdiction, Powers**, and Procedures of Filing Complaints - Appeal Mechanism and Enforcement of Orders - Introduction to Mediation under the Act. **SDG 10 – Reduced Inequalities	K5	6
V	Contemporary Consumer Protection Issues - E-commerce** and Online Consumer Protection- Misleading Advertisements** and Product Liability. ** SDG 9 – Industry, Innovation and Infrastructure	K4	6

Course Outcome	CO1: Understand the basic concepts of consumer, customer, consumer movements, and consumerism, including their historical background and significance.	K2
	CO2: Identify the various causes and forms of consumer exploitation and recognize the challenges faced by consumers in the marketplace.	K2
	CO3: Describe the fundamental rights and duties of consumers as per John F. Kennedy's Consumer Bill of Rights and the Indian consumer protection framework.	K3
	CO4: Gain knowledge of the consumer redressal mechanisms at District, State, and National levels, including the powers, procedures, and appeal systems.	K5
	CO5: Analyze the consumer laws and understand the role of mediation and enforcement in resolving consumer disputes effectively.	K4

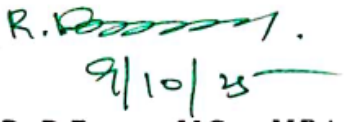
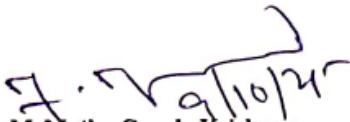

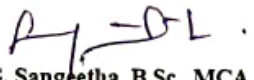

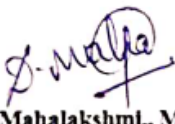
Learning Resources	
Text Books	1.Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication. 2.Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
Reference Books	1.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad. 2.G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru.
Website Link	<ul style="list-style-type: none"> • https://lawcorner.in/forms-of-consumer-exploitation/ • https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
L – Lecture	T – Tutorial P – Practical C – Credit

Mapping of CO's with PO's and PSO's

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	3	2	2	2	2	2	2	1
CO2	3	2	3	2	2	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	3	2	2	2	2	2	2	2
CO4	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3	3

(Correlation: 3 – High, 2 – Medium, 1 – Low)

Course Designed By: Dr. M. Priya	Verified by HOD: Dr. M. Priya
Checked By CDC: Mrs. A. Margret Kanimozhi	Approved By: Dr. J. Caroline Rose Principal

 Dr. R. Eswaran., M.Com., M.B.A., M.Phil., Ph.D., Associate Professor PG & Research Department of Commerce, Thiruvalluvar Government Arts College, Rasipuram.	 Dr. M. Muthu Gopala Krishnan., M.Com., MBA., M.Phil., Ph.D., NET, Associate Professor, Christ (Deemed to be University) , Bengaluru.	 Dr. S. Kavitha, M Com., MBA., M.Phil., NET., Ph.D (Finance) Associate Professor, HOD- MBA. Mewa Vanguard Business School, Jayanagar, Bengaluru.
 Dr. G. Sangetha, B.Sc., MCA., B.Ed., M.Phil., Ph.D., Associate Professor, Department of Computer Science, Christ (Deemed to be University), Bengaluru Central Campus, Bengaluru	 Mr. CMA. Rajhshekar M. R. (Chairman)., B.Com., FCMA., LLB.,CA(Final)., DFA., DISSA The Institute of Cost Accountants of India (Statutory body under an Act of Parliament) Hosur Chapter.	 Mrs. D. Mahalakshmi., MBA., NET Assistant Professor, Darshan College, Bengaluru.

B.Com. Computer Applications LOCF – CBCS with effect from 2025 - 2026 Onwards								
Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
25UCC2SE2	INDIAN FINANCIAL SYSTEM	SEC THEORY	II	30	2	-	-	2
Objective: This course aims to provide an understanding of the Indian financial system, the roles of key institutions and regulators, various financial services and digital tools like UPI and e-wallets, the functioning of financial markets and instruments, as well as stock market operations and the use of technology in trading.								

Unit	Course Content	Knowledge Levels	Sessions
I	Introduction to Indian Financial System: Meaning, Nature, and Features of Financial System, Structure and Components: Financial Institutions, Financial Markets, Financial Services, Financial Instruments, Role of Financial System in Economic Development**. **SDG 8 –Decent Work and Economic Growth	K1,K2	6
II	Financial Institutions and Regulatory Bodies: Functions of Major Financial Institutions: IFCI, IDBI, SFC, ICICI, EXIM Bank, NSIDC, NIDC, Role and Functions of RBI, Regulatory Measures for NBFCs**. **SDG 16 –Peace, Justice, and Strong Institutions	K2,K3	6
III	Financial Services: Meaning, Objectives, and Scope of Financial Services, Fund-Based Services: Leasing, Venture Capital, Mutual Funds, Fee-Based Services: Merchant Banking, Factoring, Credit Rating, Digital Financial Services**. **SDG 9 – Industry, Innovation, and Infrastructure	K2,K3	6
IV	Financial Markets and Instruments: Overview and Role of Financial Markets, Constituents of Financial Markets: Money Market, Capital Market, Technology in Financial Markets: Online Trading Platforms**. **SDG 12 – Responsible Consumption and Production	K4,K5	6
V	Stock Market Operations**: Meaning and Nature of Stock, Functions of Stock Exchange, Major Indian Stock Exchanges: BSE, NSE, OTCEI, Trading and Settlement Process**. **SDG 17 – Partnerships for the Goals.	K3,K4	6

Course Outcome	CO1: Understand the structure, components, and role of the Indian financial system in economic development, with an emphasis on digital transformation.	K1,K2
	CO2: Explain the classification and functions of key financial institutions, regulatory bodies, and the growing relevance of fintech in India.	K2,K3
	CO3: Analyze the types, functions, and relevance of fund-based and fee-based financial services, including digital financial tools like UPI and e-wallets.	K2,K3
	CO4: Evaluate the structure and instruments of financial markets and interpret SEBI listing norms and digital trading mechanisms.	K4,K5
	CO5: Demonstrate knowledge of stock market operations, trading, settlement systems, depository mechanisms, and use of IT in algorithmic trading.	K3,K4





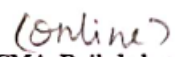
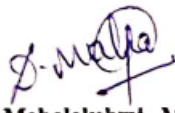
Learning Resources	
Text Books	1.Indian Financial System: Appannaiah, Reddy, Mukund Sharma Indian Banking- OP Agarwal
Reference Books	1.Indian Financial System - Dr. Kamini Khanna, Himalaya Publishing House
Website Link	<ul style="list-style-type: none"> • https://byjus.com/govt-exams/indian-financial-system/ • https://data-flair.training/blogs/indian-financial-system/ • https://www.nseindia.com , https://nsdl.co.in
L – Lecture T – Tutorial P – Practical C – Credit	

Mapping of CO's with PO's and PSO's

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	3	2	2	3	2	2
CO2	3	2	2	2	2	2	3	3	2	2	3	2	3
CO3	3	3	2	2	2	2	3	3	2	2	3	3	3
CO4	3	2	2	2	2	2	2	3	2	3	2	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3	3	3

(Correlation: 3 – High, 2 – Medium, 1 – Low)

Course Designed By: Ms. C.Devi Dharshini	Verified By HOD: Dr. M. Priya
Checked By CDC: Mrs. A. Margret Kanimozhi	Approved By: Dr. J. Caroline Rose Principal

 Dr. R. Eswaran., M.Com., M.B.A., M.Phil., Ph.D., Associate Professor PG & Research Department of Commerce, Thiruvalluvar Government Arts College, Rasipuram.	 Dr. M. Muthu Gopala Krishnan., M.Com., MBA., M.Phil., Ph.D., NET, Associate Professor, Christ (Deemed to be University) , Bengaluru.	 Dr. S. Kavitha, M Com., MBA., M.Phil., NET., Ph.D (Finance) Associate Professor, HOD- MBA. Mewa Vanguard Business School, Jayanagar, Bengaluru.
 Dr. G. Sangetha, B.Sc., MCA., B.Ed., M.Phil., Ph.D., Associate Professor, Department of Computer Science, Christ (Deemed to be University), Bengaluru Central Campus, Bengaluru	 Mr. CMA. Rajhshekar M. R. (Chairman)., B.Com., FCMA., LLB.,CA(Final)., DFA., DISSA The Institute of Cost Accountants of India (Statutory body under an Act of Parliament) Hosur Chapter.	 Mrs. D. Mahalakshmi., MBA., NET Assistant Professor, Darshan College, Bengaluru.

B.Com. Computer Applications LOCF – CBCS with effect from 2025 - 2026 Onwards								
Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
25UCC1NM1	BUSINESS ENVIRONMENT AND ORGANISATION	SEC / NME THEORY	I	30	2	-	-	2
<p>Objective: The course aims to provide students with an understanding of basic business concepts, functions, and principles while familiarizing them with various forms of business organisations. It develops the ability to analyse the factors that influence the location and size of industries, helping learners connect theory with practical scenarios. The course further enables students to apply planning and decision-making techniques in different business contexts. In addition, it creates awareness about organisational structure, delegation of authority, and decentralization processes, thereby offering a comprehensive view of how businesses function effectively.</p>								

Unit	Course Content	Knowledge Levels	Sessions
I	<p>Business and Business Organization Business - Meaning, Features, Stages of development of Business, importance of business; Classification of Business activities- Social Responsibilities of Business - Business Ethics**- Relationship between trade industry and commerce. Business organization- Meaning, characteristics, objectives, Evolution of Business Organization-Relationship between trade industry and commerce **SDG 12 – Responsible Consumption and Production</p>	K1	6
II	<p>Forms of Business Ownership Forms of Business: - Sole Trader, Partnership, HUF, joint stock Company, Micro, Small and Medium Enterprises**. **SDG 8 – Decent Work and Economic Growth</p>	K1 & K2	6
III	<p>Location of Industry Location of industry** - factors influencing location - size of industry - optimum firm - advantages of large - scale operation - limitation of small scale operation - industrial estates - District Industries Centers. **SDG 9 – Industry, Innovation, and Infrastructure</p>	K2 & K3	6
IV	<p>Planning and Decision Making Planning: Definition - Importance - Steps in planning - limitations - Types of Plans Decision making - Definition - Process - types of decisions: Programmed and Non-programmed decisions - Individual and group decisions - Strategic and routine decisions**- major and minor decisions - Individual and group decisions. **SDG 11 – Sustainable Cities and Communities</p>	K2, K3&K4	6

V	Organizing, Delegation and Decentralization Meaning - Organization Structure** - Organization chart - Formal and informal Organization - Span of Management - Factors determining Span of Management - Line and Staff concepts. Elements of organisation: Delegation of authority: Meaning - advantages and disadvantages Decentralisation: Meaning - advantages and disadvantages. **SDG 16 – Peace, Justice, and Strong Institutions	K5	6
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Course Outcome	CO1: Understand the fundamental concepts of business and its organization.	K1
	CO2: Identify and analyze various forms of business organizations.	K1, K2
	CO3: Examine the factors affecting location and size of industries.	K2, K3
	CO4: Develop skills in planning and decision-making for business operations.	K2, K3, K4
	CO5: Analyze organizational structure, delegation of authority, and decentralization processes.	K5

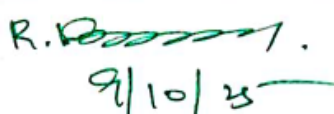


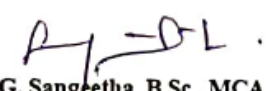
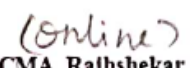
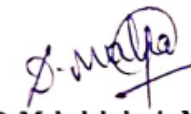
Learning Resources	
Text Books	1. "Business Organisation and Management" by Dr. Y.K. Bhushan, Sultan Chand & Sons 2. "Essentials of Business Organisation and Management" by P. Subba Rao, Himalaya Publishing House
Reference Books	1. "Modern Business Organisation and Management" by S.A. Sherlekar, Himalaya Publishing House 2. Reddy & Gulshar, Principles of Business Organization & Management 3. Vasudevan & Radhasivam, Business Organization.
Website Link	1. https://www.managementstudyguide.com 2. https://www.investopedia.com
L – Lecture T – Tutorial P – Practical C - Credit	

Mapping of CO's with PO's and PSO's

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	3	3	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3	2	3
CO3	3	3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	3	2	2	3	2	3

(Correlation: 3 – High, 2 – Medium, 1 – Low)

Course Designed By: Ms. S. Gayathri	Verified By HOD: Dr. M. Priya
Checked By CDC: Mrs. A. Margret Kanimozhi	Approved By: Dr. J. Caroline Rose Principal

 Dr. R. Eswaran., M.Com., M.B.A., M.Phil., Ph.D., Associate Professor PG & Research Department of Commerce, Thiruvalluvar Government Arts College, Rasipuram.	 Dr. M. Muthu Gopala Krishnan., M.Com., MBA., M.Phil., Ph.D., NET, Associate Professor, Christ (Deemed to be University) , Bengaluru.	 Dr. S. Kavitha, M Com., MBA., M.Phil., NET., Ph.D (Finance) Associate Professor, HOD- MBA, Mewa Vanguard Business School, Jayanagar, Bengaluru.
 Dr. G. Sangeetha, B.Sc., MCA., B.Ed., M.Phil., Ph.D., Associate Professor, Department of Computer Science, Christ (Deemed to be University), Bengaluru Central Campus, Bengaluru	 Mr. CMA. Rajhshekar M. R. (Chairman)., B.Com., FCMA., LLB.,CA(Final)., DFA., DISSA The Institute of Cost Accountants of India (Statutory body under an Act of Parliament) Hosur Chapter.	 Mrs. D. Mahalakshmi, MBA., NET Assistant Professor, Darshan College, Bengaluru.

B.Com. Computer Applications LOCF – CBCS with effect from 2025 - 2026 Onwards								
Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
25UCC1NM2	ADVERTISING AND CONTENT MARKETING	SEC / NME THEORY	I	30	2	-	-	2
Objective: This course provides students with basic knowledge of advertising principles and marketing communication. It introduces the concepts, strategies, and tools of content marketing. Students will develop analytical skills to design impactful advertisements and digital content. The course also explores consumer behavior and its influence on advertising strategies. It aims to create awareness of ethical practices in the advertising industry. In addition, students will understand the legal aspects related to advertising.								

Unit	Course Content	Knowledge Levels	Sessions
I	Advertising Meaning and Definition of Advertising – Nature, Importance, and Objectives - History and Evolution of Advertising - Functions of Advertising - Types of Advertising (Print, Broadcast, Outdoor, Digital, and Social Media) - Role of Advertising in Business and Society** . **SDG 8 – Decent Work and Economic Growth	K1	6
II	Advertising and Consumer Behaviour Consumer Decision - Making Process - Market Segmentation, Targeting, and Positioning in Advertising - Psychology of Advertising** - Buying Motives and Behavioural Aspects - Role of Branding in Advertising. **SDG 12 – Responsible Consumption and Production	K1,K2	6
III	Content Marketing Basics Introduction to Content Marketing - Importance in the Digital Era-Content Strategies - Blogs, Videos, Podcasts, Info graphics, and Case Studies- Storytelling Techniques for Effective Marketing- ** **SDG 9 – Industry, Innovation, and Infrastructure	K2,K3	6
IV	Advertising and Content Planning Steps in Creating an Advertising Campaign- Content Calendar Planning - Consistency and Engagement - Copy writing Essentials - Headlines, Taglines, and Scripts** . **SDG 4 – Quality Education	K2, K3,K4	6
V	Trends, Ethics, and Measurement Latest Trends in Advertising and Content Marketing (AI, Influencer Marketing, AR/VR)** - Measuring Effectiveness of Campaigns – KPIs, Analytics, and ROI- Ethics in Advertising -	K5	6

	Truthfulness, Social Responsibility, and Cultural Sensitivity – Legal aspects of Advertising and Digital Promotions. **SDG 16 – Peace, Justice, and Strong Institutions		
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Course Outcome	CO1: Understand the fundamentals of advertising and content marketing.	K1
	CO2: Analyze consumer behavior and apply it in creating effective ad campaigns.	K1,K2
	CO3: Gain skills in developing creative and strategic content for multiple platforms.	K2,K3
	CO4: Plan, design, and evaluate advertising and content marketing strategies.	K2, K3,K4
	CO5: Understand emerging trends, ethical practices, and legal aspects in the field.	K5


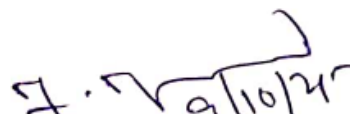


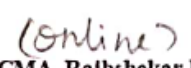
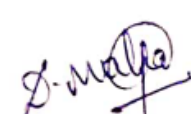
Learning Resources	
Text Books	1. Belch, G., & Belch, M. Advertising and Promotion: An Integrated Marketing Communications Perspective. McGraw Hill. 2. Pulizzi, J. Epic Content Marketing. McGraw Hill Education.
Reference Books	1. Kotler, P., Keller, K. L. Marketing Management. Pearson. 2. Halligan, B., & Shah, D. Inbound Marketing. Wiley. 3. Chaffey, D., & Ellis-Chadwick, F. Digital Marketing. Pearson..
Website Link	<ul style="list-style-type: none"> • https://www.hubspot.com • https://contentmarketinginstitute.com • https://www.adage.com
L – Lecture T – Tutorial P – Practical C - Credit	

Mapping of CO's with PO's and PSO's

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	3	3	2	3	2	2
CO2	3	3	3	2	3	2	2	2	3	2	3	2	3
CO3	3	3	3	2	3	2	2	3	2	2	3	2	2
CO4	3	2	3	2	3	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	3	2	2	3	2	3

(Correlation: 3 – High, 2 – Medium, 1 – Low)

Course Designed By: Ms. S. Gayathri	Verified By HOD: Dr. M. Priya
Checked By CDC: Mrs. A. Margret Kanimozhi	Approved By: Dr. J. Caroline Rose Principal

 Dr. R. Eswaran., M.Com., M.B.A., M.Phil., Ph.D., Associate Professor PG & Research Department of Commerce, Thiruvalluvar Government Arts College, Rasipuram.	 Dr. M. Muthu Gopala Krishnan., M.Com., MBA., MPhil., Ph.D., NET, Associate Professor, Christ (Deemed to be University) , Bengaluru.	 Dr. S. Kavitha, M Com., MBA., M.Phil., NET., Ph.D (Finance) Associate Professor, HOD- MBA, Mewa Vanguard Business School, Jayanagar, Bengaluru.
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B.Com. Computer Applications LOCF – CBCS with effect from 2025 - 2026 Onwards								
Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
25UCC2NM1	DIGITAL MARKETING	SEC/NME THEORY	II	30	2	-	-	2
Objective: The course helps students understand the 7 Ps of marketing, distinguish traditional and digital marketing, analyze the digital marketing mix, explore the role of the Internet in marketing, and compare various key digital marketing techniques.								

Unit	Course Content	Knowledge Levels	Sessions
I	Marketing mix Introduction of marketing: – Definition of marketing - Products and service marketing – Functions of marketing. Marketing Mix – Concept of 7 Ps of Marketing - Product mix: Product life cycle, Concepts of product – Price mix: Objectives, Methods and kinds, Practical concepts – Place mix: Channels of Distribution – Promotion Mix: Personal selling, Advertisement and Sales Promotion** . **SDG 8: Decent Work and Economic Growth	K2	6
II	Introduction of Digital Marketing Introduction: Concept, scope, and importance of digital marketing, Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing** . Digital marketing in Indian Scenario. **SDG 9: Industry, Innovation, and Infrastructure	K1	6
III	Digital Marketing Management Digital marketing mix: Segmentation, Targeting, Differentiation, and Positioning. Digital Technology and Customer Relationship Management** . Digital Consumers and their buying decision process. **SDG 12: Responsible Consumption and Production	K3	6
IV	Digital Marketing Presence Concept and role of Internet in Marketing. Online marketing domains. Website design and Domain name branding. Search engine optimization: Stages, types of traffic, tactics** . Online advertising: types, formats, requisites of good online advertisement. Direct Marketing: Scope and growth. E-mail marketing: types and strategies. **SDG 17: Partnerships for the Goals	K6	6
V	Interactive Marketing Interactive marketing: Concept and options. Social media marketing: Concept and tools** . Online communities and social networks. Blogging: Types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC Marketing. Payment options. **SDG 11: Sustainable Cities and Communities	K2	6

Course Outcome	CO1: Understand the basics of marketing, including its definition, functions, and the concept of the 7 Ps.	K2
	CO2: Identify the challenges and opportunities of digital marketing, particularly in the Indian context.	K1
	CO3: Apply STDP (Segmentation, Targeting, Differentiation, Positioning) strategies in digital marketing.	K3
	CO4: Design effective direct and email marketing strategies to engage digital audiences.	K6
	CO5: Explain interactive marketing tools including social media, blogs, video, mobile, and PPC marketing.	K2

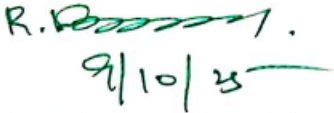



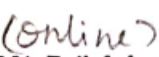
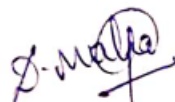
Learning Resources	
Text Books	1.Pillai R.S.N & Bhagavathi, Modern Marketing, 4th edition S Chand & Co, New Delhi. (2010) 2.Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan, Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India, Delhi. (2017).
Reference Books	1.Vandana Ahuja, Digital Marketing Oxford University Press, UK. (2015) 2.Puneet Singh Bhatia, Fundamentals of Digital Marketing, Pearson, Delhi 3.Frost, Raymond D., Alexa Fox, and Judy Strauss E- Marketing. Routledge,UK. (2018).
Website Link	1. https://www.optimizepress.com/freelance-marketing-website-examples/ 2. https://mailchimp.com/marketing-glossary/digital-marketing/#:~:text=Digital%20marketing%2C%20also%20called%20online,messages%20as%20a%20marketing%20channel
L – Lecture T – Tutorial P – Practical C – Credit	

Mapping of CO's with PO's and PSO's

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	3	2	2	2	2	3	3	2
CO2	3	3	3	3	2	3	2	2	2	2	3	3	2
CO3	3	2	3	2	2	3	3	3	3	2	3	3	3
CO4	2	2	2	2	2	2	3	3	2	2	2	3	2
CO5	3	3	3	2	3	3	3	2	3	3	3	3	3

(Correlation: 3 – High, 2 – Medium, 1 – Low)

Course Designed By: Mrs. G. Pavithra	Verified By HOD: Dr. M. Priya
Checked By CDC: Mrs. A. Margret Kanimozhi	Approved By: Dr. J. Caroline Rose Principal

 Dr. R. Eswaran., M.Com., M.B.A., M.Phil., Ph.D., Associate Professor PG & Research Department of Commerce, Thiruvalluvar Government Arts College, Rasipuram.	 Dr. M. Muthu Gopala Krishnan., M.Com., MBA., M.Phil., Ph.D., NET, Associate Professor, Christ (Deemed to be University) , Bengaluru.	 Dr. S. Kavitha, M Com., MBA., M.Phil., NET., Ph.D (Finance) Associate Professor, HOD- MBA, Mewa Vanguard Business School, Jayanagar, Bengaluru.
 Dr. G. Sangeetha, B.Sc., MCA., B.Ed., M.Phil., Ph.D., Associate Professor, Department of Computer Science, Christ (Deemed to be University), Bengaluru Central Campus, Bengaluru	 Mr. CMA. Rajhshekar M. R. (Chairman)., B.Com., FCMA., LLB.,CA(Final)., DFA., DISSA The Institute of Cost Accountants of India (Statutory body under an Act of Parliament) Hosur Chapter.	 Mrs. D. Mahalakshmi., MBA., NET Assistant Professor, Darshan College, Bengaluru.

B.Com. Computer Applications LOCF – CBCS with effect from 2025 - 2026 Onwards								
Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
25UCC2NM2	HUMAN RESOURCE MANAGEMENT	SEC/NME THEORY	II	30	2	-	-	2
Objective: Provide students with a foundational understanding of human resource management, including planning, job analysis, and recruitment processes. Learners with knowledge about training, development, performance appraisal, and employee career progression. The students will be able to understand the causes of employee attrition and develop strategies for effective retention and labor relations.								

Unit	Course Content	Knowledge Levels	Sessions
I	Introduction to Human Resource Management: Introduction - Meaning – Nature - Scope - Objectives- Importance - Role and Qualities of Human Resource manager – Human Resource Planning : Meaning – Definition – Importance** - Factors Affecting HRP - Process Involved in Human Resource Planning **SDG 8 – Decent Work and Economic Growth	K2	6
II	Recruitment and Selection: Meaning - Definition – Objectives – Factors affecting recruitment – Sources of Recruitment: Internal and External sources of recruitment** – Selection Process: Curriculum Vitae –Test - Employment interview – Medical Screening – Appointment Order. **SDG 10 – Reduced Inequalities	K2	6
III	Training and development: Introduction – Meaning - Methods of Training – Techniques of Training ** – Identification of the Training needs – Performance appraisal : Need of Performance Appraisal - Process - Methods of Performance Appraisal **SDG 4 – Quality Education	K1	6
IV	Employee attrition and retention: Nature – Causes – effects - Measures to control attrition – Employee retention strategies – Collective bargaining and Workers participation in Management** **SDG 16 – Peace, Justice, and Strong Institutions	K4	6
V	Working Conditions and Employee Welfare Measures: Working Condition : Physical and psychological** - Welfare measures: Objectives – Scope - Types of Employee Welfare: **SDG 3 – Good Health and Well-being	K4	6

Course Outcome	CO1: Understand the scope, objectives, and importance of human resource management and explain the process of HR planning and job analysis.	K2
	CO2: Describe the sources and factors influencing recruitment and demonstrate understanding of the selection process, including interviews and appointment procedures.	K2
	CO3: Identify various training methods, evaluate performance appraisal systems, and understand the process of career development, transfer, and termination.	K1
	CO4: Analyze the causes and effects of employee attrition and develop retention strategies, including collective bargaining and participative management.	K4
	CO5: Examine physical and psychological working conditions, welfare measures, and the importance of safety, health, and retirement benefits for employees.	K4




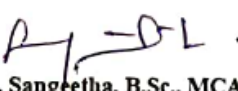
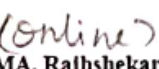

Learning Resources	
Text Books	1.Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida 2. L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
Reference Books	1. D.A. Decenzo, & S.P. Robbins, “Fundamentals of Human Resource Management”, Wiley Publications, New Delhi, 2019. 2.G. Dessler, “Human Resource Management” Pearson Publications, New Delhi, 2018. 3.B. Pattanayak, “Human Resource Management”, Prentice Hall of India, New Delhi, 2020. 4. V. Rao, “Human Resource Management: Text and Cases”, Excel Books Pvt.Ltd. New Delhi. 2021.
Website Link	• https://www.scribd.com/document/631754674/
L – Lecture T – Tutorial P – Practical C – Credit	

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