

E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 014.

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re-accredited (**3rd Cycle**) with Grade **A+** & **CGPA 3.51** by NAAC

DEPARTMENT OF COMMERCE



CBCS With OBE

**BACHELOR OF COMMERCE
(Computer Applications)**

PROGRAMME CODE - D

COURSE STRUCTURE

(w.e.f. 2022– 2023 Batch onwards)

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14

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DEPARTMENT OF COMMERCE – UG

B.Com with Computer Applications

(W.e.f. 2022– 2023 Batch onwards)

CBCS with OBE

Vision

1. To empower the students with the knowledge and problem solving skills and make them to realize their potential and assure them to cope with the competitiveness globally.
2. To envision the Department of Commerce as a ICMA Centre with excellence and create more Chartered Accountants.

Mission

1. To empower the students to become innovative entrepreneurs, to contribute to the success of business and betterment to the society.
2. To prepare students for higher education in Commerce, Management and Business studies.
3. To inculcate the use of information and communication technology in the Teaching Learning Process.
4. To establish internship with industry, business, professionals and government so as to enhance the experience and gain knowledge of the students.
5. To develop the students to become socially responsible and globally employable through our Curriculum.

Programme Educational Objectives (PEOs)

S.No	On completion of the Programme, the student will
PEO-1	To become experts in Accounting Methodology and enhance Professionalism through innovative practices in academics.
PEO-2	To motivate the student's capabilities towards novelty and creativity in problem solving skills in business modeling with societal crash.
PEO-3	To adopt innovative opportunities, latest technologies and develop new businesses. Educate and to deal with the complex issues of the business community in particular and society at large.
PEO-4	To enlarge the strong knowledge in the areas such as finance, taxation and laws relating to commerce helps to relate the conceptual and analytical skills in the field of auditing, finance and so on.
PEO-5	To Improve the students in managerial competencies through career and professional learning Viz., Chartered Accountants (CA), Cost & Management Accountants (CMA), Company Secretary (CS) and master degree programmes in the field of Commerce.
PEO-6	To develop skills on management, leadership and team building among the group, enhanced with social responsibility and ethical values for shaping them as professionals and entrepreneurs.

Programme Outcomes for Commerce Graduates:

On completion of B.Com(CA)., Programmes students will be able to

Programme Outcomes (POs)

S. No.	Programme Outcomes
PO 1	To make them to architect of knowledge leading to private Enterprises to face competitive examinations and develop entrepreneurial skill.
PO 2	To demonstrate the skill of language the forms and content of artwork by studying the socio- economic and political perspective of past and present.
PO 3	To develop design making skills by using analytical, creative and integrative abilities, adopt Innovation and new technologies in business.
PO 4	To built and demonstrate leadership, team work and managerial skills in different contests, develop efficient and effective skills in library using modern techniques.
PO 5	To make the acquire knowledge in journalism, mass communication, Fine Arts, Tourism and to attain employability.
PO 6	To prepare the self-motivated and lifelong wisdom to get shape in the modern changing culture.

Programme Specific Outcomes (PSOs):

PSOs	GRATUATE ATTRIBUTES	After completion of B.Com the students will be able to
PSO -1	Knowledge and Proficiency	Knowledge about commerce, Accounting, concepts of marketing, Insurance, Banking Law and Practice and Latest Corporate Accounting Methods.
PSO -2	Problem Analysis	Students will be able to interpret the financial position of a concern based on qualitative and quantitative accounting data of the business which helps in prediction and forecasting and enhances their management skills.
PSO -3	Problem solving	Solve problems related to employer, employee, investors and consumers with legal protection
PSO -4	Modern tool usage	Develop IT knowledge for business processes and learn innovative methods of applying IT and e-commerce tools for competitive advantage.
PSO -5	Social Responsibility	Face Competitive exams, learn CA, CS, ICWA, and become bank Tax consultant, bank employees, company secretary, teachers, professor, staff agent, government jobs and marketing managers.
PSO -6	Life Long Learning	Develop capability in students to make them employable in the global market and enhance practical association to prepare various accounts in order to meet the national requirements
PSO -7	Ethics and values	Apply ethical principles and commit to professional ethics, responsibilities and norms of accounting practice
PSO -8	Leadership, Teamwork and communication	Groom the graduates towards excellence through building communication skills, handling leadership challenges and negotiating career path ways.

Qualification for Admission

Candidates should have passed the Higher Secondary Examination, Commerce and accounting as one of the subject, conducted by the Board of Higher Education, Government of Tamilnadu, CBSC & ICSE or any other examination approved by Madurai Kamaraj University as equivalent.

Duration of the Course

The students shall undergo this prescribed course of study for the period of three academic years under Choice Based Credit System (CBCS) semester pattern with outcome based education(OBE).

Medium of Instruction: English

System: Choice Based Credit System with Outcome Based Education Model

Course of Study with Credit Distribution for B.Com

Category	No.of Courses	No. of Credits
Part-I	2	6
Part –II	2	6
Major Core Paper	18	77
Discipline Specific Elective Course	3	12
Generic Elective Course	4	18
Skill Enhancement Course	6	12
Inter Disciplinary Course	2	4
Ability Enhancement Compulsory Course	2	4
NSS/Physical Education	1	1
total	40	140

Nature of the Course

Courses are classified according to the following nature

1. Knowledge and skill oriented
2. Employability oriented
3. Entrepreneurship oriented

Outcome Based Education (OBE) & Assessment

Students understanding must be built on and assessed for wide range of learning activities, which includes different approaches and are classified along several bases, such as

1. Based on purpose:

- Continuous Assessment (internal tests, Assignment, seminar, quiz, Documentation, Case lets, ICT based Assignment, Mini projects administered during the learning process)
- External Assessment (Evaluation of students' learning at the end of instructional unit)

2. Based on Domain Knowledge: (for UG Up to K4 levels)

Assessment through K1, K2, K3 & K4

EVALUATION (THEORY)
(PART I/PART II/PART III)

Internal (Formative)	: 25 marks
External (Summative)	: 75 marks
Total	: 100 marks

Formative Test (CIA-Continuous Internal Assessment) : 25 Marks

Components	Marks
Test (Average of three tests) (Conducted for 100 marks and converted into 20 marks)	20
Assignment(Quiz/Documentation/Case lets/ICT based Assignment/ Mini Projects)	5
Total	25

- ✓ **Centralized system** of Internal Assessment Tests
- ✓ There will be **Three Internal Assessment** Tests
- ✓ Duration of Internal assessment test will be **1 hour for Test I and 2 hours for Test II and III**
- ✓ Students shall write **retest** with the approval of HOD on genuine grounds if they are absent.

Question Paper Pattern for Continuous Internal Assessment- Test I

Section	Marks
A-Multiple Choice Question (3x1 mark)	3
B-Short Answer (1x2 marks)	2
C-Either Or type (1/2 x 5 marks)	5
D-Open choice type (1/2 x 10 marks)	10
Total	20

Question Paper Pattern for Continuous Internal Assessment -Test II and III

Multiple choice for Section	Marks
A- Multiple Choice Question (6 x 1mark)	6
B-Short Answer (2x2 marks)	4
C-Either Or Type (2/4 x5 marks)	10
D-Open Choice Type (2/3 x 10 marks)	20
Total	40

Conducted for 100 marks and converted into 20 marks

Question Paper Pattern for Summative Examination

Section	Marks
A- Multiple choice Questions without Choice (10x1 mark)	10
B-Short Answer without choice (5x2 marks)	10
C-Either Or type (5/10 x5 marks)	25
D-Open Choice type (3out of 5x10 marks)	30
Total	75

In respect of Summative Examinations passing minimum is **36 % for Under Graduate**

Distribution of Marks in % with K Levels CIA I, II, III & External Assessment

Blooms Taxonomy	Internal Assessment			External Assessment
	I	II	III	
Knowledge (K1)	12%	12%	12%	13%
Understanding (K2)	44%	22%	22%	21%
Apply (K3)	44%	33%	33%	33%
Analyze (K4)	-	33%	33%	33%

Latest amendments and revision as per **UGC** and **TANSCH** norms is taken into consideration in curriculum preparation.

BLUE PRINT FOR INTERNAL ASSESSMENT – I**Articulation Mapping - K Levels with Course Learning Outcomes (CLOs)**

Sl. No	CLOs	K- Level	Section A		Section B		Section C	Section D	Total
			MCQs (No Choice)		Short Answers (No Choice)		(Either or Type)	(Open choice)	
			No. of Questions	K- Level	No. of Questions	K- Level			
1	CLO 1	Up to K3	3	(K1)	1	K1	2 (K2) (Each set of questions must be in the same level)	1 (K2) & 2 (K3)	
No. of Questions to be asked			3		1		2	3	9
No. of Questions to be answered			3		1		1	1	6
Marks for each question			1		2		5	10	-
Total Marks for each section			3		2		5	10	20

BLUE PRINT FOR INTERNAL ASSESSMENT – II**Articulation Mapping - K Levels with Course Learning Outcomes (CLOs)**

Sl. No	CLOs	K- Level	Section A		Section B		Section C	Section D	Total
			MCQs (No Choice)		Short Answers (No Choice)		(Either or Type)	(Open choice)	
			No. of Questions	K- Level	No. of Questions	K- Level			
1	CLO 2	Up to K3	3	(K1/ K2)	1	(K1/ K2)	2 (K2) / 2 (K4) (Each set of questions must be in the same level)	2 (K3) & 1 (K4)	
2	CLO 3	Up to K4	3	(K1/ K2)	1	(K1/ K2)			
No. of Questions to be asked			6		2		4	3	15
No. of Questions to be answered			6		2		2	2	12
Marks for each question			1		2		5	10	-
Total Marks for each section			6		4		10	20	40

BLUE PRINT FOR INTERNAL ASSESSMENT – III**Articulation Mapping - K Levels with Course Learning Outcomes (CLOs)**

Sl. No	CLOs	K- Level	Section A		Section B		Section C	Section D	Total
			MCQs (No Choice)		Short Answers (No Choice)		(Either or Type)	(Open choice)	
			No. of Questions	K- Level	No. of Questions	K- Level			
1	CLO 4	Up to K3	3	(K1/ K2)	1	(K1/ K2)	2 (K2) / 2 (K4) (Each set of questions must be in the same level)	2 (K3) & 1 (K4)	
2	CLO 5	Up to K4	3	(K1/ K2)	1	(K1/ K2)			
No. of Questions to be asked			6		2		4	3	15
No. of Questions to be answered			6		2		2	2	12
Marks for each question			1		2		5	10	-
Total Marks for each section			6		4		10	20	40

Distribution of Marks with choice K Levels CIA I, CIA II and CIA III

CIA	K Levels	Section -A MCQ (No choice)	Section -B Short Answer (No choice)	Section -C (Either or Type)	Section –D (Open choice)	Total Marks	% of Marks
I	K1	3	2	-	-	5	12
	K2	-	-	10	10	20	44
	K3	-	-	-	20	20	44
	K4	-	-	-	-	-	-
	Marks	3	2	10	30	45	100
II	K1	5	2	-	-	7	12
	K2	1	2	10	-	13	22
	K3	-	-	-	20	20	33
	K4	-	-	10	10	20	33
	Marks	6	4	20	30	60	100
III	K1	5	2	-	-	7	12
	K2	1	2	10	-	13	22
	K3	-	-	-	20	20	33
	K4	-	-	10	10	20	33
	Marks	6	4	20	30	60	100

Articulation Mapping - K Levels with Course Learning Outcomes (CLOs) for External Assessment

Sl.No	CLOs	K- Level	Section A		Section B		Section C (Either/ or Type)	Section D (open choice)	Total
			MCQs (No choice)		Short Answers (No choice)				
			No. of Questions	K- Level	No. of Questions	K- Level			
1	CLO 1	Up to K3	2	K1/K2	1	K1/K2	2 (K3 & K3)	1(K2)	
2	CLO 2	Up to K3	2	K1/K2	1	K1/K2	2(K2 & K2)	1(K3)	
3	CLO 3	Up to K4	2	K1/K2	1	K1/K2	2 (K4 &K4)	1(K4)	
4	CLO 4	Up to K 3	2	K1/K2	1	K1/K2	2 (K3 & K3)	1(K3)	
5	CLO 5	Up to K 4	2	K1/K2	1	K1/K2	2 (K4 & K4)	1(K4)	
No. of Questions to be asked			10		5		10	5	30
No. of Questions to be answered			10		5		5	3	23
Marks for each question			1		2		5	10	
Total Marks for each section			10		10		25	30	75 (Mark s)

Distribution of Section-wise Marks with K Levels for External Assessment

K Levels	Section A (MCQ'S) (No choice)	Section B (Short Answer) (No choice)	Section C (Either or Type)	Section D (Open Choice)	Total Marks	% of Marks
K1	9	6	-	--	15	13
K2	1	4	10	10	25	21
K3	-	-	20	20	40	33
K4	-	-	20	20	40	33
Total Marks	10	10	50	50	120	100

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented- Solving Problems, Justifying the statement and deriving inferences

K4- Examining, analyzing, presentation and make inferences with evidences

EVALUATION (THEORY)**(PART IV - SBE & NME)**

Internal (Formative)	: 25 marks
External (Summative)	: 75 marks
Total	:100 marks

Formative Test (CIA-Continuous Internal Assessment) : 25 Marks

Components	Marks
Test (Conducted for 50 marks and converted into 25 marks)	25

- ✓ There will be Only one Internal Assessment Test
- ✓ Duration of Internal assessment test will be 2 hour for Test
- ✓ Students shall write retest with the approval of HOD on genuine grounds if they are absent.

Question Paper Pattern for Continuous Internal Assessment- Test

Section	Marks
A-Multiple Choice Question (5x1 mark)	5
B-Short Answer (5x2 marks)	10
C-Either Or type (3x 5 marks)	15
D-Open choice type (2/3 x 10 marks)	20
Total	50

Conducted for 50 marks and converted into 25 marks

Question Paper Pattern for External Examination

Section	Marks
A-Multiple Choice Question (10x1 mark)	10
B-Short Answer (5x2 marks)	10
C-Either Or type (5x 5 marks)	25
D-Open choice type (3/5 x 10 marks)	30
Total	75

BLUE PRINT FOR INTERNAL ASSESSMENT**Articulation Mapping - K Levels with Course Learning Outcomes (CLOs)**

Sl. No	CLOs	K- Level	Section A		Section B		Section C	Section D	Total
			MCQs (No Choice)		Short Answers (No Choice)		(Either or Type)	(Open Choice)	
			No. of Questi ons	K- Leve l	No. of Questi ons	K- Level			
1.	CLO1	Up to K 3	1	K1	1	K1	4(K2) & 2(K3) (Each set of questions must be in the same level)	1(K2) & 2(K3)	
2.	CLO2	Up to K 3	1		1				
3.	CLO3	Up to K 3	1		1				
4	CLO4	Up to K 3	1		1				
5	CLO5	Up to K 3	1		1				
No. of Questions to be asked			5		5		6	3	19
No. of Questions to be answered			5		5		3	2	15
Marks for each question			1		2		5	10	
Total Marks for each section			5		10		15	20	50

Distribution of Marks with K Levels - CIA

CIA	K Levels	Section A MCQ	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of Marks
I	K1	5	10	-	-	15	20
	K2	-	-	20	10	30	40
	K3	-	-	10	20	30	40
	K4	-	-	-	-	-	-
	Marks	5	10	30	30	75	100

Articulation Mapping - K Levels with Course Learning Outcomes (CLOs) for External Assessment

Sl. No	CLOs	K- Level	Section A		Section B		Section C (Either/or Choice)	Section D (Open Choice)	Total
			MCQs		Short Answers				
			No. of Questions	K- Level	No. of Questions	K- Level			
1	CLO 1	Up to K3	2	K1	1	K1	3(K2) & 2(K3) (Each set of questions must be in the same level)	2(K2) & 3(K3)	
2	CLO 2	Up to K3	2		1				
3	CLO 3	Up to K3	2		1				
4	CLO 4	Up to K 3	2		1				
5	CLO 5	Up to K 3	2		1				
No. of Questions to be asked			10		5		10	5	30
No. of Questions to be answered			10		5		5	3	23
Marks for each question			1		2		5	10	
Total Marks for each section			10		10		25	30	75

Distribution of Section-wise Marks with K Levels for External Assessment

K Levels	Section A (MCQ'S)	Section B (Short Answer)	Section C (Either/or)	Section D (Open Choice)	Total Marks	% of Marks without choice
K1	10	10	-	--	20	16
K2	-	-	30	20	50	42
K3	-	-	20	30	50	42
Total Marks	10	10	50	50	120	100

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(W.e.f. 2022 - 2023 Batch Onwards)

Semester	Part	Course Code	Title of the Course	Teaching hrs (per week)	Duration of Exam (hrs.)	Marks Allotted			Credits
						CIA	SE	Total	
I	I	22OU1CCA1	Business Correspondence	6	3	25	75	100	3
	II	22OU2EN1	English	6	3	25	75	100	3
	III	22OUCCA1P	CORE- M.S.OFFICE Practical	5	3	40	60	100	4
	III	22OUCCA12	CORE- Financial Accounting-I	6	3	25	75	100	5
	III	22OUCCAGECA1	GEC - I Computer Fundamentals	5	3	25	75	100	4
	IV	22OUCCAID1	IDC - I: Operating System Concepts	2	2	25	75	100	2
II	I	22OU1CCA2	Principles of Management	6	3	25	75	100	3
	II	22OU2EN2	English	6	3	25	75	100	3
	III	22OUCCA2P	CORE- Programming in C Lab	5	3	40	60	100	4
	III	22OUCCA21	CORE- Financial Accounting-II	6	3	25	75	100	5
	III	22OUCCAGECA2	GEC - II Programming in C	5	3	25	75	100	4
	IV	22OUCCAID2	IDC - II : E-Commerce	2	2	25	75	100	2
III	III	22OUCCA31	CORE-Visual Basic	5	3	25	75	100	4
	III	22OUCCA3P	CORE- Visual Basic Lab	5	3	40	60	100	4
	III	22OUCCA32	CORE-Financial Accounting-III	6	3	25	75	100	4
	III	22OUCCA33	CORE- Costing	6	3	25	75	100	4
	III	22OUCCAGECA3	GEC - III Business Statistics	6	3	25	75	100	5
	IV	22OUCCASE3P	SEC : Commerce Practical	2	2	40	60	100	2
IV	III	22OUCCA41	CORE- Web Technology	5	3	25	75	100	4
	III	22OUCCA4P	CORE-Tally Practical	5	3	40	60	100	4
	III	22OUCCA42	CORE-Banking	5	3	25	75	100	4
	III	22OUCCA43	CORE-Partnership Accounts	6	3	25	75	100	4
	III	22OUCCAGECA4	GEC - IV Business Mathematics	5	3	25	75	100	5
	IV	22OUCCASE4	SEC : Financial Markets & Services	2	2	25	75	100	2
	IV	22OUCCASE4P	SEC : Desktop Publishing Practical	2	2	40	60	100	2
V	III	22OUCCA51	CORE-Corporate Accounting	6	3	25	75	100	5
	III	22OUCCA5P	CORE- Oracle Lab	5	3	40	60	100	4
	III	22OUCCA52	CORE- Income Tax - I	5	3	25	75	100	4
	III		DSEC - I	5	3	25	75	100	4
	III		DSEC - II	5	3	25	75	100	4
	IV	22OUCCASE5	SEC : General Knowledge	2	2	25	75	100	2

	IV	22OUAECEV5	AECC- Environmental Science	2	2	25	75	100	2
VI	III	22OUCCA61	CORE- Special Accounts	6	3	25	75	100	5
	III	22OUCCAPR6	CORE – PROJECT	6	3	20	80	100	4
	III	22OUCCA62	CORE- Income Tax –II	6	3	25	75	100	5
	III		DSEC - III	6	3	25	75	100	4
	IV	22OUCCASE61	SEC : Soft Skills for Job Seekers	2	2	25	75	100	2
	IV	22OUCCASE62	SEC : Quantitative Aptitude & Reasoning Skill	2	2	25	75	100	2
	IV	22OUAECVE6	AECC-Value Education	2	2	25	75	100	2
		22OU5NS4/22OU5PE4	Extension Activities: NSS/Physical Education	-	2	25	75	100	1
			Total	180					140

GEC : Generic Elective Course

SEC : Skill Enhancement Course

DSEC: Discipline Specific Elective Course

AECC: Ability Enhancement Compulsory Course

IDC : Inter Disciplinary Course

DSEC - Discipline Specific Elective Course

Semester – V DSEC - I (Choose any one)

Management Accounting - 22OUCCADSE5A

Human Resource Management - 22OUCCADSE5B

DSEC - II (Choose any one)

Database Management System - 22OUCCADSE5C

Introduction to Computer Network - 22OUCCADSE5D

Semester – VI DSEC - III (Choose any one)

Programming in JAVA - 22OUCCADSE6A

Software Engineering - 22OUCCADSE6B

NOTE:

The students are permitted to obtain additional credits (Optional)

- MOOCs
- SWAYAM
- NPTEL Course

Project:

Year	Semester	Title	Duration of Study	Credits
III	VI	Project title	6 months	1

Compulsory Courses:

Year	Semester	Nature of Course	Course Code	Title of the Course	Hours	Offered to students of
I	I	Add on Course	22COMAOC 22COMAOC P	Office Automation with Advanced Excel Lab in Office Automation with Advanced Excel	30	I B.Com
I	I & II	Certificate Course	22COMC 22COMCP	Certificate Course in Financial Accounting using Tally Lab in Financial Accounting using Tally	90	I year students of B.Com and all disciplines
II	III & IV	Diploma Course	22COMD 22COMDP	Diploma Course in Advanced Accounting and Advanced Inventory using Tally Lab in Advanced Accounting and Advanced Inventory using Tally	90	Students of all discipline who have completed Certificate Course in Financial Accounting using Tally
III	V & VI	Advanced Diploma Course	22COMAD 22COMADP 22COMPR	Advanced Diploma in Tax Accounting & Payroll Accounting Lab in Tax Accounting & Payroll Accounting Project	90	Students of all discipline who have completed Diploma Course in Advanced Accounting and Advanced Inventory using Tally
III	V & VI	Value Added Course	22COMVAC 22COMVACP	GST Practitioner Exam Preparatory Course & GST Accounts Assistant Lab in GST Practitioner Exam Preparatory Course & GST Accounts Assistant	90	III B.Com Students

Department of Commerce			I B.Com(CA)					
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
I	Core	22OU1COM1	Business Correspondence	3	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To enable the students to understand the Essential Parts of a Business Letter.
2. To identify the Contents of an order letter.
3. To help the students gain practical applications in the Procedure for Export and Import.
4. To make the learners aware of the Letters from the Customers to the Banker.
5. To create awareness on the Report writing and electronic communication.

Course Content:

Unit: I - Forms of Business Letters: Introduction- Meaning - Need and Function of Business letter, Intended form, Hanging intended form, Full block form, Semi block form- Structure – Letter Head, Date, Inside address, Attention line, Salutation, Subject and Reference, Body of the Letter, Complementary close, Signature, Enclosure -Essential Parts of a Business Letter-Qualities of a Good Business Letter.

Application letter: Meaning - Forms of Application Letters-Solicited and Unsolicited letters-Bio-data-Advertisements, Interview letters, References, Testimonials - Appointment letter-Letter of Status Enquiry-Favorable Reply, Unfavorable Reply and Non-committal Reply.

Unit: II - Trade Enquiries: Meaning - Points to be remembered for Enquiry Letters-Offer and Quotations-Terms used in Offers and Quotations - Letters of Offers and Quotations- **Trade Orders:** Contents of an order letter-Hints for Drafting order letters.

Compliant letters: Introduction- Meaning - Characteristics- Occasions for writing Complaint Letters: Delay in Delivery, Inferior Quality, Misbehavior of Staff and Wrong Dispatch- Regret Letter - Adjustment Letters: Points to be noted for Adjustment Letters.

Unit: III - Letter of Credit - Collection Letters: Meaning -Features-Collection remainders (first, second, third, fourth letters) -Circular Letters: Situations for writing letters – Opening of a new business, Letter of Admission of a Partner, Retirement of a Partner, Death of a partner, Change of Address, Clearance Sales - Letters relating to Import and Export: Procedure for Import – Letters in Import trade – Procedure for Export -Letters in Export trade.

Unit: IV - Banking Correspondence: Meaning -Types of Banking Correspondence – Letters from the Customers to the Banker and Replies, Letters from the Banker to the Customers, Letters between the Branch and Head office.

Insurance Correspondence: Life Insurance – Kinds of life policies – Procedure to take out a life policy – Life Insurance Correspondence.

Unit: V – Company Secretarial Correspondence Report Writing: Meaning – Characteristics of Good Report – Types - Agent Report, Committee’s Report , Press Report , Market Report (Theory only).

Electronic Communication: Email – Advantages – Contents – Characteristics of an effective Email – Drafting of Email – Fax – Drafting of Fax Message – Meaning of Voice Mail – Short Message Service – Video Conferencing – Importance of Video Conferencing.

Books for Study:

1. R.S.N.Pillai, Bagavathi.S (2017) ,*Modern Commercial Correspondence*, Sultan Chand & Co, New Delhi.

Reference Books:

1. Rajendra Pal, J.S.Korlanhalli (2017), *Essentials of Business Communication*, Sultan Chand &, New Delhi.
2. Juneja. OMP, Aarathi Mujumdar (2017), *Business Communication*, Orient Black Swan, Hyderabad
3. Raghunathan.N.S, Santhanam.B (2017), *Business Communication*, Margham Publication, Chennai
4. Urmila Rai,S.M.Rai(2017), *Business Communication*, Himalaya Publishing House, Mumbai,
- 5.Vikas Arora, Sheetal Khanka, Pallavi Thakur (2017), *Business Communication*, Global Vision Publishing House, New Delhi

Web Resources:

- 1.<https://www.vedantu.com/commerce/business-correspondence>
- 2.https://en.m.wikipedia.org/wiki/Business_correspondence
- 3.<https://www.nextiva.com/blog/what-is-business-communication.html>

E Book:

- 1.https://www.managementstudyguide.com/business_communication.htm
2. <https://studiousguy.com/business-communication/>

Pedagogy:

Chalk and Talk, PPT, group discussion.

Rationale for nature of Course: It makes the students to communicate with business people accurately and effectively.

Knowledge and Skill: It makes communication within the organization more clear and precise.

Activities to be given: To prepare the letter about Business, Application letter, Collection letter and compliant letter.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understood the various forms of business letter	K1 to K3
CLO2	Points to remember trade enquiries	K1 to K3
CLO3	Applied the knowledge to prepare circular letter	K1 to K4
CLO4	Analyzed the significance of banking correspondence	K1 to K3
CLO5	Applied the knowledge to prepare report writing and email correspondence	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	3	2	2	2	3
CLO2	1	2	2	3	3	3
CLO3	2	2	3	2	3	3
CLO4	2	3	1	3	2	2
CLO5	2	3	3	1	2	2

1-Basic Level**2- Intermediate Level****3- Advanced Level****LESSON PLAN : Total (90 Hrs)**

UNIT	DESCRIPTION	HRS	MODE
I	<p>Forms of Business Letters: Introduction-Meaning - Need and Function of Business letter, Intended form, Hanging intended form, Full block form, Semi block form- Structure – Letter Head, Date, Inside address, Attention line, Salutation, Subject and Reference, Body of the Letter, Complementary close, Signature, Enclosure - Essential Parts of a Business Letter-Qualities of a Good Business Letter.</p> <p>Application letter: Meaning - Forms of Application Letters-Solicited and Unsolicited letters-Bio-data-Advertisements, Interview letters, References, Testimonials - Appointment letter-Letter of Status Enquiry-Favorable Reply, Unfavorable Reply and Non-committal Reply.</p>	18	Chalk and Talk

II	<p>Trade Enquiries: Meaning - Points to be remembered for Enquiry Letters-Offers and Quotations-Terms used in Offers and Quotations - Letters of Offers and Quotations- Trade Orders: Contents of an order letter-Hints for Drafting order letters.</p> <p>Compliant letters: Introduction- Meaning - Characteristics- Occasions for writing Complaint Letters: Delay in Delivery, Inferior Quality, Misbehavior of Staff and Wrong Dispatch- Regret Letter - Adjustment Letters: Points to be noted for Adjustment Letters.</p>	18	Chalk and Talk, on the spot test
III	<p>Letter of Credit - Collection Letters: Meaning - Features-Collection remainders (first, second, third, fourth letters)</p> <p>Circular Letters: Situations for writing letters – Opening of a new business, Letter of Admission of a Partner, Retirement of a Partner, Death of a partner, Change of Address, Clearance Sales - Letters relating to Import and Export: Procedure for Import – Letters in Import trade – Procedure for Export -Letters in Export trade.</p>	18	Chalk and Talk, group discussion , on the spot test
IV	<p>Banking Correspondence: Meaning -Types of Banking Correspondence – Letters from the Customers to the Banker and Replies, Letters from the Banker to the Customers, Letters between the Branch and Head office.</p> <p>Insurance Correspondence: Life Insurance – Kinds of life policies – Procedure to take out a life policy – Life Insurance Correspondence.</p>	18	Chalk and Talk, PPT, group discussion , on the spot test
V	<p>Company Secretarial Correspondence Report Writing: Meaning – Characteristics of Good Report – Types - Agent Report, Committee's Report , Press Report , Market Report (Theory only).</p> <p>Electronic Communication: Email – Advantages – Contents – Characteristics of an effective Email – Drafting of Email – Fax – Drafting of Fax Message – Meaning of Voice Mail – Short Message Service – Video Conferencing – Importance of Video Conferencing.</p>	18	Chalk and Talk, PPT, group discussion , on the spot test

Course Designer:
Miss. A.Nazima

Department of Commerce					I B.Com(CA)			
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
I	Core	22OUCCA1P	M.S. Office Practical	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Objectives:

1. To enable the students in crafting professional word documents, excel spread sheets, power point presentations using the Microsoft office.
2. To familiarize the students in preparation of documents and presentations with office automation tools.
3. To understand and perform documentation.
4. To perform spreadsheet and report.
5. To practice the students to prepare power point presentation.

LIST OF PROGRAMS**MS-WORD**

1. Text Manipulations.
2. Usage of Numbering, Bullets, Headers and Footers.
3. Usage of Spell check, and Find & Replace.
4. Text Formatting.
5. Picture insertion and alignment.
6. Mail Merge Concepts
7. Copying Text & Pictures from Excel

MS-EXCEL

8. Cell Editing
9. Usage of Formulae and Built-in Functions
10. File Manipulations
11. Data Sorting (both number and alphabets)
12. Employee Salary Details preparation using Formula.
13. Budget Report details using Chart
14. Usage of Auto Formatting

MS-POWER POINT

15. Inserting Clip arts and Pictures
16. Frame movements of the above
17. Insertion of new slides
18. Preparation of Organization Charts
19. Presentation using Wizards
20. Usage of design templates

MS-ACCESS

21. Creating Tables
22. Creating Forms
23. Designing Reports

Books for References:

<https://www.pdfdrive.com/microsoft-office-2010-advanced-e189145902.html>

<https://www.pdfdrive.com/microsoft-excel-2016-step-by-step-e34313668.html>

Web Resources:

<https://www.studocu.com/row/document/dar-es-salaam-institute-of-technology/computer-engineering/ms-word-practical-assignment-pdf/9634952>

<https://docs.google.com/viewer?a=v&pid=sites&srcid=ZGVmYXVsdGRvbWFpbmx2YW1zaWJ2cmJlZXxneDo0OTUyYWRjYjU0MDJlNmU1>

Pedagogy

Practical, PPT, Group Discussion, Interaction, Quiz.

LESSON PLAN : Total (75 Hrs)

Cycle	Description	Hrs	Mode
I	1. Text Manipulations. 2.Usage of Numbering, Bullets, Footer and Headers 3.Usage of Numbering, Bullets, Footer and Headers	15	Practical

II	4. Usage of Spell check, and Find & Replace. 5.Text Formatting Picture insertion and alignment.	15	Practical
III	6.Mail Merge Concepts Cell Editing 7.Usage of Formula and Built in Function	15	Practical
IV	8.File Manipulations 9. Employee Salary Details preparation using Formula. 10.Budget Report details using Chart 11.Usage of Auto Formatting 12.Inserting Clip arts and Pictures 13.Creating Tables 14.,Preparation of Organization Charts Creating Reports	15	Practical
V	15.Insertion of new slides 16.Presentation using Wizards 17.Usage of design templates Creating Tables	15	Practical

Course Designer:
Mrs.M.SharmilaDevi

EVALUATION (PRACTICAL)

Internal (Formative)	: 40 marks
External (Summative)	: 60 marks
Total	: 100 marks

Question Paper Pattern for Internal Practical Examination: 40 Marks

- ✓ There will be two Internal Practical Examination
- ✓ Duration of Internal Examination will be 2 hours

S.No	Components	Marks
1	I – Writing the Program (2x8)	16
2	II – Testing and Debug the Program (2x4)	08
3	III-Printing the correct output (2x4)	08
4	IV- Viva	05
4	V –Record book	03
	Total	40

Question Paper Pattern for External Practical Examination (Major): 60 Marks

- ✓ Duration of External Examination will be 3 hours

S.No	Components	Marks
1	I – Writing the Program (2x10)	20
2	II – Testing and Debug the Program (2x10)	20
3	III-Printing the correct output (2x5)	10
4	IV- Viva	05
4	V –Record book	05
	Total	60

In respect of external examinations passing minimum is **35% for Under Graduate** Courses and in total, **aggregate of 40%.**

Latest amendments and revisions as per **UGC** and **TANSCH** norm is taken into consideration to suit the changing trends in the curriculum.

Department of Commerce			I B.Com(CA)					
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
I	Core	22OUCOM12	Financial Accounting - I	5	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To Enable the students to understand the Concepts of Final Accounts
2. To Identify the Errors of omission, Principle and Commission
3. To Help the students gain practical knowledge in final accounts of Non-Profit Organization
4. To make the learners to understand various depreciation Methods.
5. To Create awareness on Recording Bill Transaction in Journal & Bill sent for collection

Course Content:

Unit: I – Basic of Accounting: Introduction –Need – Definition – Objectives – Concepts and conventions of Accounting – Accounting equation – Rules for accounting – Journal – Ledger – Subsidiary books – Simple cash book – Double column cash book – Triple column cash book – Petty Cash Book-Trial balance.

Unit II–Final Accounts: Introduction-Meaning – Trading a/c – Profit and loss a/c – Balance sheet – Adjustment [Closing stock, Outstanding expenses, prepaid expenses, Accrued Income, Income received in advance, Depreciation of assets, Interest on capital, Interest on drawings, Bad debts, Provision for Bad and Doubtful debts, Provision for discount on debtors, Provision for discount on creditors, Loss of stock by accident, fire, etc.]

Unit: III –Rectification of Error:Meaning of Error-Classification – Errors of omission - Errors of Commission - Errors of Principle – Compensating Errors –Suspense Account – Effect of rectification on Net Profit.

Bank Reconciliation Statement - Meaning- Causes for Difference between cash book and pass book –Method of Preparation of Bank Reconciliation Statement – Bank balance to be shown in Balance sheet.

Unit: IV–Non Profit Organisation: Introduction – Final accounts of Non-profit Organizations Receipts and Payments Account – Income and Expenditure Account- Balance Sheet.

Unit: V Depreciation: Meaning -Concept of depreciation – Characteristics - Causes – Objectives- Methods - Straight Line Method – Diminishing Balance Method - Annuity Method.

Books for Study:

1. Reddy.T.S, Murthy.A, (2018) *Advanced Accountancy*, Margham Publications, Chennai,

Reference Books:

1. Arulanandam.M.A & Raman.K.S (2012), *Advanced Accounts*, Himalaya Publishing House, Mumbai.
2. Jain .S.P & Narang .K.L (2012), *Advanced Accounting* , Kalyani Publishers, New Delhi.
3. Pillai R.S.N & V. (2013) *Fundamentals of Advanced Accounting*, S.Chand & Co, New Delhi.
4. Gupta.R.L and Radhaswamy.M (2017), *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 2017.
5. Shukla. M.C. & Grewal.T.S ,Gupta.S.C (2018), *Advanced Accounts -I* , S.Chand & Sons, New Delhi.

Web Resources:

<https://www.accountingcoach.com/financial-accounting/explanation>
<https://www.wallstreetmojo.com/financial-accounting/>
<https://www.accaglobal.com/lk/en/student/exam-support-resources/fundamentals-exams-study-resources/f3.html>

E-books: <https://open.lib.umn.edu/financialaccounting/>

Pedagogy: Chalk and Talk, PPT, Group discussion

Rationale for nature of Course: will be able to check and collect the bills and reports

Knowledge and Skill: To make the Students aware of financial statements and accounting reports of the Company

Activities to be given: Preparing Final accounts, Income and Expenditure Statement of a company

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understood the basic Concepts and Conventions of Final Accounts	K1 to K3
CLO2	Identified Accounting errors and rectified it	K1 to K3
CLO3	Applied the knowledge to final accounts preparation of Non-Profit Organization	K1 to K4
CLO4	Analyzed the significance of various Depreciation Methods	K1 to K3
CLO5	Examined the role of Recording Bill Transaction in Journal	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	3	2	2	1	3
CLO2	2	1	3	2	1	2
CLO3	2	1	2	3	1	3
CLO4	1	2	1	3	2	3
CLO5	2	1	3	2	2	3

1-Basic Level**2- Intermediate Level****3- Advanced Level**

LESSON PLAN : Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Basic of Accounting: Introduction –Need – Definition – Objectives – Concepts and conventions of Accounting – Accounting equation – Rules for accounting – Journal – Ledger Subsidiary books – Simple cash book – Double column cash book – Triple column cash book – Petty Cash Book-Trial balance.	18	Chalk and Talk
II	Final Accounts: Introduction-Meaning – Trading a/c – Profit and loss a/c – Balance sheet – Adjustment [Closing stock, Outstanding expenses, prepaid expenses, Accrued Income, Income received in advance Depreciation of assets, Interest on capital, Interest on drawings, Bad debts, Provision for Bad and Doubtful debts, Provision for discount on debtors, Provision for discount on creditors, Loss of stock by accident, fire, etc.]	18	Chalk and Talk, PPT, group discussion
III	Rectification of Error: Meaning of Error-Classification – Errors of omission - Errors of Commission - Errors of Principle – Compensating Errors –Suspense Account – Effect of rectification on Net Profit. Bank Reconciliation Statement - Meaning- Causes for Difference between cash book and pass book – Method of Preparation of Bank Reconciliation Statement – Bank balance to be shown in Balance sheet.	18	Chalk and Talk, PPT,
IV	Non-Profit Organization: Introduction – Final accounts of Non-profit Organizations Receipts and Payments Account Income and Expenditure Account- Balance Sheet.	18	Chalk and Talk, PPT, group discussion , quiz, on the spot test
V	Meaning -Concept of depreciation – Characteristics - Causes – Objectives- Methods - Straight Line Method – Diminishing Balance Method - Annuity Method.	18	Chalk and Talk, group discussion

Course Designer:
Miss. R.S.Mythlee

Department of Commerce				I B.Com(CA)				
Sem	Course Type	Course Code	Course Title	Credits	Hours	CIA	SE	Total
I	GEC -I	22OUCOMGECO1	Computer Fundamentals	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives

1. To give basic knowledge about parts of computers and their functions.
2. To Identify and Solve the Number System.
3. To Populate and Evaluate the Type of Memory and Storage Devices.
4. To Understand and effectively explain Input Devices and Output Devices.
5. To Understand and basic concept of Network and Topology

Course Content:

Unit: I - Introduction to Computer: Introduction – Importance - Characteristics of computer - Uses of Computers. Classification of Computers: Microcomputers-Minicomputer - Mainframes - Supercomputer - Network Computers. Five Generations of Modern Computer: First Generation Computer-second Generation Computer-Third Generation Computer-Fourth Generation Computer-Fifth Generation Computer.

Unit: II - Number System: Decimal Number System – Binary Number System – Octal Number System - Hexadecimal Number System.

Unit: III - CPU and Memory: Introduction - Central Processing Unit (CPU) – Memory – Random Access Memory (RAM) - Read Only Memory (ROM). Storage Devices: Magnetic Tape: Quarter inch Cartridge (QIC) Tapes, 8mm Helical Scan Tapes & DAT Cartridge. Optical Disk: CD-ROM, CD-R,CD-RW,DVD,DVD-R & DVD-RW,DVD+R & DVD+RW, Combo Drives –Solid State Storage Device-USB Memory Stick, Memory Cards, Smart Cards, Multimedia Card.

Unit: IV - Input Devices: Keyboard - Mouse- Trackball - Scanner - Bar Code Reader- Card Reader- Webcam - Digital Camera-Video Camera (Camcorder) - Optical Character Reading(OCR)- Optical Mark Recognition(OMR), Magnetic Ink Character Recognition (MICR). **Output Devices:** Monitor, Printer, Plotter, Multimedia Projector, Sound cards and Speakers.

Unit: V - Computer Networks: Introduction - Types of Networks: LAN, WAN. Network Topology: Star, Ring, Bus, Tree. Network Protocols – Network Architecture.

Internet & World Wide Web: Internet Access- Internet Address-Browser**Text Book:**

Alexis Leon & Mathews Leon (2017), *Fundamentals of Information Technology*, Second Edition, Leon VIKAS Publishing House Pvt Ltd, Chennai.

Reference Books:

1. Balagurusamy.E (2015), *Computer Fundamentals*, Mc Graw Hill Pvt Ltd, New Delhi,
2. Puri.Y.P and Vipin Puri (2015), *Computer Information Technology*, Prentice Hall of India, India.
3. Rajaraman.V (2017), *Computer Fundamentals*, PHI Pvt Ltd, New Delhi
4. Amitesh Goswami (2018), *Computer Fundamentals and Programming*, Wisdom Press, New Delhi.
5. James,A OBrien (2019), *Introduction to Information System*, Tata McGraw Hill Publishing Co, New Delhi

Web Resources:

<https://www.javatpoint.com/computer-fundamentals>
https://www.tutorialspoint.com/computer_fundamentals/index.htm
<https://testbook.com/learn/computer-fundamentals>
<https://www.w3schools.in/computer-fundamentals/tutorials>

E.Books:

<https://www.pdfdrive.com/pradeep-k-sinha-priti-sinha-computer-fundamentals-e99851375>
https://www.researchgate.net/publication/258339295_FUNDAMENTALS_OF_COMPUTER_STUDIES

Pedagogy: Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

Rationale for nature of Course: Understanding the concept of basic computer fundamentals

Knowledge and Skill: To make students aware of computer knowledge and skill.

Activities to be given: students shall be asked to prepare PPT on accounting.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the Introduction to Computer	K1 to K3
CLO2	Ability to work Number System	K1 to K3
CLO3	Understand the concept of CPU and Memory	K1 to K4
CLO4	Ability to work with Input Devices	K1 to K3
CLO5	Describe Computer Networks	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	2	2	3	2	3
CLO2	2	3	2	3	2	3
CLO3	1	2	3	2	2	2
CLO4	2	1	2	2	3	2
CLO5	2	3	1	2	3	3

1-Basic Level**2- Intermediate Level****3- Advanced Level****LESSON PLAN : Total (75 Hrs)**

UNIT	DESCRIPTION	HRS	MODE
I	Introduction to Computer: Introduction – Importance - Characteristics of computer - Uses of Computers. Classification of Computers: Microcomputers- Minicomputer - Mainframes - Supercomputer - Network Computers. Five Generations of Modern Computer: First Generation Computer-second Generation Computer-Third Generation Computer-Fourth Generation Computer-Fifth Generation Computer.	15	Chalk and Talk, PPT, Assignment, group discussion , quiz,
II	Number System: Decimal Number System – Binary Number System – Octal Number System - Hexadecimal Number System.	15	Chalk and Talk, PPT, Assignment, group discussion , quiz,
III	CPU and Memory: Introduction - Central Processing Unit (CPU) – Memory – Random Access Memory (RAM) - Read Only Memory(ROM). Storage Devices: Magnetic Tape: Quarter inch Cartridge (QIC) Tapes, 8mm Helical Scan Tapes & DAT Cartridge. Optical Optical Disk: CD-ROM, CD-R,CD-RW,DVD,DVD-R & DVD-RW,DVD+R & DVD+RW, Combo Drives –Solid State Storage Device- USB Memory Stick, Memory Cards, Smart Cards, Multimedia Card.	15	Chalk and Talk, PPT, Assignment, group discussion , quiz,

IV	Input Devices: Keyboard - Mouse- Trackball - Scanner - Bar Code Reader- Card Reader- Webcam - Digital Camera-Video Camera (Camcorder) – Optical Character Reading (OCR)- Optical Mark Recognition(OMR), Magnetic Ink Character Recognition (MICR). Output Devices: Monitor, Printer, Plotter, Multimedia Projector, Sound cards and Speakers.	15	Chalk and Talk, PPT, Assignment, group discussion , quiz,
V	Computer Networks: Introduction - Types of Networks: LAN, WAN. Network Topology: Star, Ring, Bus, Tree. Network Protocols – Network Architecture. Internet & World Wide Web: Internet Access- Internet Address-Browser	15	Chalk and Talk, PPT, Assignment, group discussion , quiz,

Course Designer:
Mrs.M.SharmilaDevi

Department of Commerce				IUG				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
I	IDC-I	22OUCCAID1	Operating System Concepts	2	2	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives

1. To understand the services provided by and the design of an operating system.
2. To understand the structure and organization of the file system.
3. To learn about the Input/output and Memory Management system.
4. To understand what a process is and how processes are synchronized and scheduled.
5. To understand different approaches to memory management.

Course Content:

Unit-I: Operating System – Introduction –Definition - What is Operating? – Examples-Functions-History – Why to learn Operating System?- Architecture.

Unit-II: Operating System Components: Processor Management- I/O Device Management– File Management – Network Management – Main Memory Management — Secondary Storage Management – Security Management.

Unit-III: Types of Operating System: Batch Operating System – Time-sharing Operating System – Distributed Operating System – Network Operating System – Real-time Operating System.

Unit – IV: Operating System Services: Program Execution – I/O Operation – File System Manipulation – Communication – Error Handling – Resource Management-Protection. Operating System Process: Introduction – Process Life Cycle.

Unit – V: File System: What is a File System - Objective of File management System - File structure- File Attributes – File Type – Functions of File – File Access Methods- Space Allocation – File Directories

Book for Study

Silberschatz, Galvin, Gagne, Operating System Concepts, John Wiley & Sons, Inc., VI Edition.

Books for Reference

1. Deital. H.M (2013), Operating System, Pearson Education, 11th Edition.
2. Milon Milen Kovic (2013), Operating Systems Concepts and Design, Tata McGraw-Hill, New Delhi.
3. Pramod Chandra (2017), P.Bhatt, An Introduction to Operating Systems, PHI.
4. William Stallings (2018), Operating Systems Internals and Design Principles, PHI.
5. Charles Crowley (2018), Operating system Design Oriented Approach, McGraw-Hill Education.

Web Resources/ E-Books

1. https://www.tutorialspoint.com/operating_system/index.htm
2. https://www.tutorialspoint.com/basics_of_computer_science/basics_of_computer_science_operating_system.htm
3. <http://www.smartworld.com/notes/linux-programming-pdf-lp-pdf-notes/>
4. http://www.cs.put.poznan.pl/akobusinska/downloads/Operating_Systems_Concepts.pdf
5. <http://web.cse.ohio-state.edu/~soundarajan.1/courses/3430/silberschatz8thedition.pdf>

Pedagogy

Chalk and talk Materials, PPT, Assignment, Group discussion, Interaction and Demonstration.

Course Learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Learn and Understand the functions of the Operating System and its Architecture.	K1 to K3
CLO2	Learn about the Input/output and Memory Management system	K1 to K3
CLO3	Know about the types of Operating systems.	K1 to K3
CLO4	Understand the concept of Operating System Services and the process	K1 to K3
CLO5	Gain knowledge on the operating system file structure	K1 to K3

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented- Solving Problems, Justifying the statement and deriving inferences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)
(SCIENCE)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	1	2	2	2	3
CLO2	1	2	2	3	2	2
CLO3	2	3	1	2	2	3
CLO4	1	2	2	1	3	2
CLO5	2	3	1	2	3	3

1-Basic Level**2- Intermediate Level****3- Advanced Level**

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)
(ARTS)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	1	2	2	2	3
CLO2	1	2	2	3	2	2
CLO3	2	3	1	2	2	3
CLO4	1	2	2	1	3	2
CLO5	2	3	1	2	3	3

1-Basic Level**2- Intermediate Level****3- Advanced Level**

LESSON PLAN : Total (30 Hrs)

Unit	Course Content	Hours	Mode of Teaching
I	Operating System – Introduction –Definition - What is Operating? – Examples Functions-History – Why to learn Operating System? - Architecture.	6	Chalk & Talk
II	Operating System Components: Processor Management- I/O Device Management– File Management – Network Management Main Memory Management — Secondary Storage Management – Security Management.	6	Chalk & Talk
III	Types of Operating System: Batch Operating System – Time-sharing Operating System – Distributed Operating System Network Operating System – Real-time Operating System.	6	Chalk & Talk
IV	Operating System Services: Program Execution – I/O Operation – File System Manipulation. Communication – Error Handling – Resource Management-Protection. Operating System Process: Process – Process Life Cycle	6	Chalk & Talk, Quiz
V	File System: What is a File System - Objective of File management System - File structure- File Attributes. File Type – Functions of File – File Access Methods- Space Allocation – File Directories.	6	Quiz, Chalk& Talk

**Course Designer:
Mrs.S.Chitradevi**

Department of Commerce				I B.Com(CA)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
II	Core	22OU1COM2	Principles of Management	3	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To enable the students to understand the Concepts of Principles of Management
2. To help the students to know the evolution of management thought.
3. To understand the principles and practice of business management.
4. To make the learners aware of the theories of Motivation.
5. To create awareness on channel of communication and techniques of controlling.

Course Content:

Unit: I - Management: Meaning -Characteristics -Functions-Importance- Contributions for Management thought- Henry Fayol, Elton Mayo, F.W.Taylor, and Principles of Scientific Management –Contribution of Peter F.Drucker.

Unit: II - Planning: Meaning- Characteristics -Objectives-Importance –Steps in Planning-Types-Obstacles of effective Planning.

Decision Making: Elements- Decision Making process – Management By Objectives (MBO) and Management By Exception(MBE) - Factors.

Unit: III - Organizing: Meaning- Functions –Principle of Organization-Types of Organization-Formal and Informal.

Delegation and Decentralization: Delegation - Meaning-Importance-Elements-Principles-Types-Decentralization-Meaning-Advantages.

Unit: IV - Staffing: Elements--Functions-Process of staffing. **Recruitment:** Sources of Recruitment.

Selection: Stages of Selection- Kinds of interview.

Training: Types of Training-On the Job Training- off the Job Training-**Motivation:** Maslow & Herzberg theory of motivation.

Unit: V - Leadership: Qualities of a leader –Functions - Types- Barriers. **Channel of Communication:** Types- Barriers -Channel of Communication. **Controlling:** Steps- Techniques of control. **Co-ordination:** Principles -Steps for effective co-ordination.

Text Book:

Ramasamy. T (2018), *Principles of Management*, Himalaya Publishing House, Mumbai.

Reference Books:

1. Natarajan. K (2012), Ganesan.K.P, *Principles of Management*, Himalaya Publishing House, Mumbai.
2. Prasad. L.M (2012), *Principles & Practice of Management*, Sultan Chand & Sons, New Delhi.
3. Sharma. R.K & Shashi K.Gupta (2015), *Principles of Management*, Kalyani Publishers, New Delhi.
4. Dingar Pagare (2015), *Principles of Management*, Sultan Chand & Sons, New Delhi,
5. Gupta.C.B (2015), *Business Management*, Sultan Chand & Sons, New Delhi,

Web Resources:

<https://www.toolshero.com > management>
<https://www.simplelearn.com>
<https://www.iedunote.com>
<https://education.state>

E.books: https://www.google.co.in/books/edition/Principles_of_Management/sTeWF5c8FXcC?hl=en&gbpv=1&dq=principles+of+management & printsec=frontcover

Pedagogy: Chalk and Talk, PPT, group discussion, quiz, on the spot test

Rationale for nature of Course:

Knowledge and Skill: It will help the students to awareness on PERT and CPM Models.

Activities to be given: Preparing assignment, PPT presentation, and group discussion.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basic Concepts of Principles of Management	K1 to K3
CLO2	Identify the management by objectives.	K1 to K3
CLO3	Understand the knowledge organizing the business management	K1 to K4
CLO4	Analyze the significance of motivational theories	K1 to K3
CLO5	Understand the knowledge of qualities of leaders and types	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	2	2	1	3	2
CLO2	3	3	2	3	2	3
CLO3	2	1	3	2	2	3
CLO4	2	2	2	3	1	3
CLO5	2	3	2	3	2	1

1-Basic Level

2- Intermediate Level

3- Advanced Level

LESSON PLAN : Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Management - Meaning - Characteristics – Functions - Importance - Contributions for Management Thought - Henry Fayol, Principles of Management - F.W.Taylor, Principles of Scientific Management – Contribution of Peter F.Drucker.	18	Chalk and Talk
II	Planning - Meaning - Characteristics – Objectives - Importance – Steps in Planning- Types- Obstacles of effective Planning. Decision Making - Elements - Decision Making process – Importance - Management By Objectives (MBO) and Management By Exception (MBE).	18	Chalk and Talk, PPT, group discussion , quiz, on the spot test
III	Organizing - Meaning- Functions –Principle of Organization-Types of Organization - Formal and Informal. Delegation and Decentralization - Delegation – Meaning – Importance – Elements - Principles-Types- Decentralization - Meaning - Advantages.	18	Chalk and Talk, PPT, group discussion
IV	Staffing – Elements – Functions - Process of staffing. Recruitment - Sources of Recruitment. Selection: Meaning – Stages of Selection- Kinds of interview. Training –Meaning -Types of Training-On the Job Training- Off the Job Training Direction-Motivation - Theories of Motivation -X Theory, Y Theory and Z Theory - Maslow’s Hierarchy of needs.	18	Chalk and Talk, PPT, group discussion ,test
V	Leadership - Meaning and Importance - Qualities of a good leader – Functions - Types- Barriers. Channel of Communication: Importance - Types- Barriers -Channel of Communication. Controlling: Steps- Techniques of control - Co-ordination - Principles - Steps for effective co-ordination.	18	Chalk and Talk, group discussion, test

Course Designer:
Mrs. S.Sowmya

Department of Commerce					I B.Com(CA)			
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
II	Core	22OUCCA2P	Programming in C Lab	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Objectives:

1. To study about basic Programming Language.
2. To understand the concept of Arithmetic operation.
3. To study about programming concept like Looping, Branching and Array.
4. To help the students to understand the File Concept.
5. To Practice the students to write C Programs of their own.

LIST OF PROGRAMS

1. Calculation of Arithmetic operations.
2. Greatest of three numbers.
3. Find Students Grade.
4. Find the given number is prime or not.
5. Reverse the given number.
6. Find the Multiplication table.
7. Find the Factorial Number.
8. Arrange a set of numbers in ascending and descending order.
9. Find whether a given number is Adam or not.
10. Find whether a given string in palindrome or not.
11. Find whether a given number in Armstrong or not.
12. Find Smallest and greatest on N numbers
13. Generate Prime numbers between 1 to N.
14. Create a sequential file containing the following fields, Name, Reg.No, Marks in 5 Subjects and find Total, Average and Grade.
15. Create a sequential file containing the following field Name, EB-No, Previous Reading, Current Reading and calculate the Units consumed and calculate the Amount to be paid to the EB using the formula.

Books for References:

<https://wptripura.nic.in/C%20Programming%20Lab.pdf>

https://www.anits.edu.in/online_tutorials/Programming-with-C-and-Lab.pdf

Web Resources:

<https://www.slideshare.net/tonystev3/c-labprograms-36578941>

<https://www.studocu.com/in/document/thiruvalluvar-university/bcacomputer-application/cp-lab-manual-c-programming-lab-programs/11514026>

Pedagogy

Practical, PPT, Group Discussion, Interaction.

LESSON PLAN : Total (75 Hrs)

Cycle	Description	Hrs	Mode
I	1. Calculation of Arithmetic operations. 2. Greatest of three number. Find Students Grade.	15	Practical
II	3. Find the given number is prime or not. Reverse the given number. 4. Find the Multiplication table.	15	Practical
III	5. Find the Factorial Number. 6. Arrange a set of numbers in ascending and descending order. 7. Find whether a given number is Adam or not.	15	Practical
IV	8. Find whether a given string in palindrome or not. 9. Find whether a given number in Armstrong or not. 10. Find Smallest and greatest on N numbers	15	Practical

V	<p>11. Generate Prime numbers between 1 to N.</p> <p>12. Create a sequential file containing the following fields, Name, Reg.No, Marks in 5 Subjects and find Total, Average and Grade.</p> <p>13. Create a sequential file containing the following field Name, EB-No, Previous Reading, Current Reading and calculate the Units consumed and calculate the Amount to be paid to the EB using the formula.</p>	15	Practical
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Course Designer:
Mrs.A.Kavitha

EVALUATION (PRACTICAL)

Internal (Formative)	: 40 marks
External (Summative)	: 60 marks
Total	: 100 marks

Question Paper Pattern for Internal Practical Examination: 40 Marks

- ✓ There will be two Internal Practical Examination
- ✓ Duration of Internal Examination will be 2 hours

S.No	Components	Marks
1	I – Writing the Program (2x8)	16
2	II – Testing and Debug the Program (2x4)	08
3	III-Printing the correct output (2x4)	08
4	IV- Viva	05
4	V –Record book	03
	Total	40

Question Paper Pattern for External Practical Examination (Major): 60 Marks

- ✓ Duration of External Examination will be 3 hours

S.No	Components	Marks
1	I – Writing the Program (2x10)	20
2	II – Testing and Debug the Program (2x10)	20
3	III-Printing the correct output (2x5)	10
4	IV- Viva	05
4	V –Record book	05
	Total	60

In respect of external examinations passing minimum is **35% for Under Graduate** Courses and in total, **aggregate of 40%.**

Latest amendments and revisions as per **UGC** and **TANSCH** norm is taken into consideration to suit the changing trends in the curriculum.

Department of Commerce				I B.Com(CA)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
II	Core	22OUCOM22	Financial Accounting - II	5	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
	✓	

Course Objectives:

1. To enable the students to understand the Distinction between Sale and Consignment.
2. To identify the Recording in joint venture.
3. To Help the students gain practical knowledge in Single Entry System.
4. To make the learners aware of Cost price Method & Invoice Method.
5. To create awareness on Methods of Calculation of Interest.

Course Content:

Unit: I - Consignment: Introduction- Meaning -Features - Distinction between Sale and Consignment – Account Sale – Non-recurring Expenses - Recurring Expenses - Accounting treatment of Consignment Transactions – Journal entries and Ledger Accounts in the books of Consignor &Consignee.

Unit: II - Joint Venture: Introduction- Meaning - Features – Distinction between Joint Venture and Partnership, Joint Venture and Consignment – Accounting for Joint Ventures – Recording in Individual Books - Recording in separate set of Books.

Unit: III - Single Entry System: Introduction- Definition – Salient Features – Limitations – Difference between Single Entry and Double Entry System – Ascertainment of Profit – Net Worth Method – Distinction between Balance Sheet and Statement of Affairs – Conversion Method.

Unit: IV – Branch Accounts: Introduction- Types of Branches - Dependent Branches – Accounting in respect of Dependent Branches – Debtor System Only – Cost Price Method – Invoice Price Method.

Departmental Accounts: Allocation of Expenses – Interdepartmental Transfers.

Unit: V -Account Current: Introduction- Methods of Calculation of Interest – Product Method – Red Ink Method – Average Due Date: Interest Calculation.

Books for Study:

Reddy. T.S, Murthy.A, (2014) *Advanced Accountancy*, Margham Publications, Chennai,

Reference Books:

1. Gupta.R.L and Radhaswamy.M, (2010) *Advanced Accountancy*,Sultan Chand & Sons,New Delhi.
2. Shukla. M.C. &Grewal.T.S ,Gupta.S.C(2011),*Advanced Accounts I* , S.Chand& Sons, New Delhi
3. Arulanandam.M.A&Raman.K.S(2012),*Advanced Accounts*, Himalaya Publishing house, Mumbai
4. Jain .S.P & Narang .K.L, (2013) *Advanced Accounting* , Kalyani Publishers, New Delhi.
5. Pillai R.S.N&V.Bagavathy (2013), *Fundamentals of Advanced Accounting* ,S.chand& Co, New Delhi.

Web Resources:

<https://www.wallstreetmojo.com/consignment-accounting/>
<https://www.vedantu.com/commerce/features-of-joint-venture-accounts>
<https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

E.books:

<https://www.accountingformanagement.org/consignment-account/>

Pedagogy: Chalk and Talk, PPT, Group discussion

Rationale for nature of Course: Will be able to Prepare and analyze the financial reports

Knowledge and Skill: It will help the students to Keep records of Business Transactions

Activities to be given: Preparing Consignment accounts, Different Methods of Calculation of interest

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understood the basic Concepts of Consignment Accounts	K1 to K3
CLO2	Identified the Accounting for Joint Ventures and Recording in Individual Books & Separate set of Books.	K1 to K3
CLO3	Understand the knowledge to Net worth Method and Conversion method.	K1 to K4
CLO4	Analyzed the Types of Branch Accounts.	K1 to K3
CLO5	Understand the Methods of Calculation of interest.	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	2	2	3	1	3
CLO2	2	3	1	2	1	3
CLO3	2	3	1	2	1	3
CLO4	3	3	2	2	1	3
CLO5	1	3	3	2	2	3

1-Basic Level**2- Intermediate Level****3- Advanced Level****LESSON PLAN: Total (90 Hrs)**

UNIT	DESCRIPTION	HRS	MODE
I	Consignment: Introduction- Meaning -Features - Distinction between Sale and Consignment – Account Sale – Non-recurring Expenses - Recurring Expenses - Accounting treatment of Consignment Transactions – Journal entries and Ledger Accounts in the books of Consignor & Consignee	18	Chalk and Talk
II	Joint Venture: Introduction- Meaning - Features – Distinction between Joint Venture and Partnership, Joint Venture and Consignment – Accounting for Joint Ventures – Recording in Individual Books - Recording in separate set of Books.	18	Chalk and Talk, PPT, group discussion,
III	Single Entry System: Introduction- Definition – Salient Features – Limitations – Difference between Single Entry and Double Entry System – Ascertainment of Profit Net Worth Method – Distinction between Balance Sheet and Statement of Affairs – Conversion Method.	18	Chalk and Talk, on the spot test
IV	Branch Accounts: Introduction- Types of Branches - Dependent Branches – Accounting in respect of Dependent Branches – Debtor System Only – Cost Price Method – Invoice Price Method. Departmental Accounts: Allocation of Expenses – Interdepartmental Transfers.	18	Chalk and Talk, PPT, group discussion, quiz, on the spot test
V	Account Current: Introduction- Methods of Calculation of Interest – Product Method – Red Ink Method – Average Due Date: Interest Calculation.	18	Chalk and Talk, PPT, group discussion, quiz, on the spot test

Course Designer:
Miss. R.S.Mythlee

Department of Commerce					I B.Com(CA)			
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
II	GEC -II	22OUCCAGECA2	Programming in C	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives

1. Understand the Fundamental concept of C Structure, declaration of Constants and Variables.
2. Populate and Evaluate the Type of Operators and Arithmetic Operation of C Program.
3. Declare and Enforce Decision Making and Branching Statements in C Program.
4. Understand and effectively explain about the Dimensional Arrays, Dynamic Arrays and String Variable.
5. Understand and Define the Structure and Union of C Program.

Course Content:

Unit: I - Overview of C: Basic Structure of C programs – Executing a C program. Constants, Variable and Data types: Character Set – C Tokens – Keywords and Identifiers – Constants – Variables – Data Types – Declaring of variables – Assigning Values to variables – Defining Symbolic constants.

Unit: II - Operators and Expressions: Types of operators – Arithmetic Expressions – Evaluation of Expressions – Precedence of Arithmetic Operators. Managing Input and Output operations: Introduction – Reading a Character – Writing a Character – Formatted Input – Formatted Output.

Unit: III - Decision Making and Branching: Decision making with IF Statement – Simple IF Statement – The IF...Else statements - Nesting of IF...Else statements – Else If Ladder- Switch statement - Conditional Operator – Goto Statement. Decision Making and Looping: The while Statement – The do statement, The for statement.

Unit: IV - Arrays: Introduction - One Dimensional Arrays – Declaration of One Dimensional Arrays – Initialization of One Dimensional Arrays - Two Dimensional Arrays - Initialization of Two Dimensional Arrays - Multi Dimensional Arrays – Dynamic Arrays. Character Arrays and Strings: Declaring and Initializing String variables – Reading Strings from Terminal – Writing Strings to Screen – Putting Strings Together – Comparison of Two Strings – String Handling Functions.

Unit: V - Structures and Unions: Defining a Structure – Declaring Structure variables – Accessing Structure Members – Structure Initialization –Arrays of Structures – Arrays within Structures – Structures within Structures - Unions.

Book for Study:

Balagurusamy. E (2017), –*Programming in ANSI C*, Sixth Edition, Tata McGraw Hill Education Pvt. Ltd, New Delhi,

Reference Books:

1. Byron S.Gottfried (2015) *Programming in C* ,Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Mullish Cooper (2015), *The Spirit of 'C'*, Jaico Publishing House, Mumbai.
3. Anandhi Sheshasaayee, G.Sheshasaayee(2017), *Programming Language in C*, Margham Publications, Chennai
4. Brian W. Kernighan & Dennis Ritchie (2017), *C Programming Language*, Pearson Publishers ,India,.
5. Ramaswamy.S,Radha Ganesan.P (2017), *Programming in C*, Scitech Publications, Chennai & Hyderabad.

Web Resources:

<https://www.programiz.com/c-programming>
<https://www.tutorialspoint.com/cprogramming/index.htm>
[https://en.wikipedia.org/wiki/C_\(programming_language\)](https://en.wikipedia.org/wiki/C_(programming_language))
<https://www.cprogramming.com/>

E.Books:

<https://www.pdfdrive.com/c-programming-language-books.html>
<http://www.freebookcentre.net/Language/Free-C-Programming-Books-Download-1.htm>

Pedagogy:

Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar.

Rationale for nature of Course: Understanding the concept of basic C Programming Language.

Knowledge and Skill: To make students aware of Programming knowledge and skill.

Activities to be given: students shall be asked to prepare PPT on Structure of C Program.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basic Structure of C Program, Data Types and Variables	K1 to K3
CLO2	Identify the Type of Operators and Arithmetic Operation of C Program	K1 to K3
CLO3	Understand the concept of Decision Making and Branching Statements in C Program.	K1 to K4
CLO4	Ability to work with Array and String	K1 to K3
CLO5	Describe and Define Structure and Union in C	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	2	2	3	2	3
CLO2	2	3	1	2	2	3
CLO3	1	2	1	2	3	3
CLO4	3	3	2	2	2	3
CLO5	2	2	3	2	2	3

1-Basic Level**2- Intermediate Level****3- Advanced Level****LESSON PLAN : Total (75 Hrs)**

UNIT	DESCRIPTION	HRS	MODE
I	Overview of C: Basic Structure of C programs- Executing a C program. Constants, Variable and Data types: Character Set – C Tokens – Keywords and Identifiers – Constants – Variables – Data Types Declaring of variables – Assigning Values to variables – Defining Symbolic constants.	15	Chalk and Talk, PPT, Assignment, group discussion , quiz,

II	Operators and Expressions: Types of operators – Arithmetic Expressions – Evaluation of Expressions – Precedence of Arithmetic Operators. Managing Input and Output operations: Introduction – Reading a Character – Writing a Character – Formatted Input – Formatted Output	15	Chalk and Talk, PPT, Assignment, group discussion , quiz,
III	Decision Making and Branching: Decision making with IF Statement – Simple IF Statement – The IF...Else statements - Nesting of IF...Else statements – Else If Ladder- Switch statement - Conditional Operator – Goto Statement Decision Making and Looping: while Statement – do statement, for statement.	15	Chalk and Talk, PPT, Assignment, group discussion , quiz,
IV	Arrays: Introduction - One Dimensional Arrays – Declaration of One Dimensional Arrays – Initialization of One Dimensional Arrays – Two Dimensional Arrays - Initialization of Two Dimensional Arrays - Multi Dimensional Arrays – Dynamic Arrays. Character Arrays and Strings: Declaring and Initializing String variables – Reading Strings from Terminal – Writing Strings to Screen – Putting Strings Together – Comparison of Two Strings – String Handling Functions.	15	Chalk and Talk, PPT, Assignment, group discussion , quiz,
V	Structures and Unions: Defining a Structure – Declaring Structure variables – Accessing Structure Members – Structure Initialization –Arrays of Structures – Arrays within Structures – Structures within Structures - Unions.	15	Chalk and Talk, PPT, Assignment, group discussion , quiz,

Course Designer:
Mrs.A.Kavitha

Department of Commerce					I UG			
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
II	IDC-II	22OUCCAID2	E-Commerce	2	2	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To Understand the Overview of E-Commerce.
2. To Learn about the Advantages and Disadvantages of E-Commerce.
3. To understand the concept of Commerce Business Model.
4. Understand and effectively explain about the Commerce Payment System.
5. Understand and Define the EDI Documents.

Course Content:

Unit-I: E-Commerce Overview: Features - Traditional Commerce v/s E-Commerce.

Unit-II: E-Commerce Advantages & Disadvantages: Advantages to Organizations - Advantages to Customers - Advantages to Society- Technical Disadvantages- Non-Technical Disadvantages.

Unit-III: E-Commerce Business Models: Business - to - Business (B2B)-Business - to - Consumer (B2C)-Consumer - to - Consumer (C2C)-Consumer - to - Business (C2B)-Business - to - Government (B2G)-Government - to - Business (G2B)-Government - to - Citizen (G2C).

Unit – IV: E-Commerce Payment Systems: Credit Card - Credit Card Payment Process - Debit Card - Smart Card - Electronic Fund Transfer.

Unit – V: E-Commerce – EDI: Definition- EDI Documents – Advantages. E-Commerce-Security System: Measures to ensure Security-Security Protocols in Internet.

Book for Study

1. E-Commerce, MamtaBhusry (2018), Firewall Media(An important of Laxmi Publications Pvt.Ltd.

Reference Books:

1. Hendry Chan, Raymond Lee, Tharam Dillon, Ellizabeth Chang, John Wiley (2017), E-Commerce fundamentals and applications
2. E-Commerce, P.T. Joseph, S.J. (2018), Third Edition (Prentice Hall of India Pvt.Ltd, New Delhi.
3. Pete Loshin/ John Vacca (2018) Electronic Commerce, Firewall Media (An Important of Laxmi Publications Pvt. Ltd, New Delhi) Fourth Edition :
4. Daniel Minoli (2018), Emma Minoli, McGraw-Hill, Web Commerce Technology Handbook

Web Resources/ E-Books

1. https://www.tutorialspoint.com/e_commerce/index.htm
2. <https://irp-cdn.multiscreensite.com/1c74f035/files/uploaded/introduction-to-e-commerce.pdf>
3. https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/E-%20Commerce.pdf

Course Learning Outcomes (CLO's):

S.No.	Course Outcome	Knowledge Level
CLO1	Learn and Understand the Overview of E-Commerce.	K1 to K3
CLO2	Learn the advantages and disadvantages of E-Commerce.	K1 to K3
CLO3	Know about the E-Commerce Business Models.	K1 to K3
CLO4	Study the E-Commerce Payment System	K1 to K3
CLO5	Understand the concept of E-Commerce EDI and Security System.	K1 to K3

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented- Solving Problems, Justifying the statement and deriving inferences

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs) (SCIENCE)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	2	2	2	3	3
CLO2	1	1	2	2	3	2
CLO3	2	2	3	2	2	3
CLO4	1	2	2	2	3	2
CLO5	2	2	2	2	3	2

1-Basic Level**2- Intermediate Level****3- Advanced Level****Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs) (ARTS)**

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	2	2	2	3	3
CLO2	1	1	2	2	3	2
CLO3	2	2	3	2	2	3
CLO4	1	2	2	2	3	2
CLO5	2	2	2	2	3	2

LESSON PLAN : : Total (30 Hrs)

Unit	Course Content	Hours	Mode of Teaching
I	E-Commerce Overview: Features. Traditional Commerce v/s E-Commerce.	6	Chalk & Talk
II	E-Commerce Advantages & Disadvantages: Advantages to Organizations - Advantages to Customers - Advantages to Society. Technical Disadvantages- Non-Technical Disadvantages.	6	Chalk & Talk
III	E-Commerce — Business Models: Business - to - Business (B2B)-Business - to - Consumer (B2C)-Consumer - to - Consumer (C2C). Consumer - to - Business (C2B)-Business - to - Government (B2G)-Government - to - Business (G2B)-Government - to - Citizen (G2C).	6	Chalk & Talk
IV	E-Commerce — Payment Systems; Credit Card - Credit Card Payment Process. Debit Card - Smart Card - Electronic Fund Transfer.	6	Chalk & Talk
V	E-Commerce – EDI: Definition- EDI Documents – Advantages. E-Commerce-Security System: Measures to ensure Security-Security Protocols in Internet.	6	Quiz, Chalk & Talk

Course Designer:
Mrs.S.Chitradevi