

GURU NANAK COLLEGE (AUTONOMOUS)

A Sikh Minority Institution | Unit of Guru Nanak Educational Society (Regd.)

Affiliated to University of Madras | Approved by AICTE

Accredited at A++ Grade by NAAC (CGPA 3.68/4)

Guru Nanak Salai, Velachery, Chennai - 600042



SCHOOL OF COMMERCE

B.Com. Information Systems Management

(Semester pattern with Choice Based Credit System)

Syllabus

(For the UG Batch of 2026 - 29 and thereafter)

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LOCF - LEARNING OUTCOME BASED CURRICULUM FRAMEWORK8

PREAMBLE

1. ABOUT THE PROGRAMME

The Bachelor of Commerce in Information Systems Management (B.Com ISM) is an interdisciplinary undergraduate program that blends core commerce subjects with the application of information technology in business. The course is designed to provide students with a strong foundation in accounting, finance, management, and economics, along with technical knowledge in areas such as database management, e-commerce, data analytics, and business information systems. In today's digital business environment, organizations rely heavily on information systems for efficient operations and informed decision-making. This program equips students with the skills required to understand, analyse, and manage these systems effectively. It emphasizes both theoretical knowledge and practical exposure through lab sessions, projects, and case studies, helping students develop analytical thinking, problem-solving abilities, and digital competencies essential for modern business professionals.

B. Com ISM offers wide scope for higher education and professional growth in both commerce and technology domains. Graduates can pursue postgraduate programs such as M.Com, MBA with specializations in Finance, Information Technology, Systems, or Business Analytics, and MCA to deepen their academic and professional knowledge. They may also choose professional courses like Chartered Accountant (CA), Cost and Management Accountant (CMA), and Company Secretary (CS) to gain expertise in accounting, finance, and corporate governance.

In addition, students can enhance their career prospects through specialized certifications in areas such as Data Analytics, Digital Marketing, Financial Modelling, ERP systems like SAP, and Cloud Computing. The program also provides opportunities for research and academic advancement, enabling graduates to explore interdisciplinary fields that combine commerce, business analytics, and information technology, thereby ensuring strong career prospects in a technology-driven business world.

2. VISION

To evolve into a leading department in the fields of Commerce, Management, and Information Technology, renowned for delivering high-quality education, practical guidance, and holistic development, while nurturing young minds to serve society with integrity and excellence.

3. MISSION

- To produce leaders capable of harnessing the power of information technology to drive organizational success, foster digital transformation, and create value in a rapidly evolving global economy.
- To help students acquire knowledge about use of computer systems and software tools in commerce and business.
- To prepare our students to become a personality in society with the moral depth and intellectual intensity necessary to meet the challenges.

4. PROGRAMME EDUCATIONAL OUTCOMES (PEOS)

PEO1: Core Competence: Graduates will demonstrate comprehensive knowledge of commerce, accounting, finance, and business practices, enabling them to pursue successful careers in corporate, entrepreneurial, and public sectors.

PEO2: Problem-Solving Skills: Graduates will apply problem solving and decision-making skills to address complex business and economic challenges in a dynamic global environment.

PEO3: Ethics and Social Responsibility: Graduates will uphold ethical standards, integrity, and social responsibility in professional and personal contexts, contributing positively to sustainable development and societal well-being.

PEO4: Communication and Leadership: Graduates will exhibit effective communication, teamwork, and leadership abilities, preparing them to manage diverse organizational settings and collaborate across disciplines.

PEO5: Lifelong Learning and Adaptability: Graduates will engage in continuous learning, research, and professional development, adapting to emerging technologies, global trends, and evolving business practices.

5. PROGRAMME OUTCOMES (POs)

PO1: Knowledge Management

Integrate theoretical concepts with practical applications to manage business operations effectively.

PO2: Problem Solving

Identify, analyse, and solve complex business and financial problems using appropriate quantitative and qualitative techniques.

PO3: Critical Thinking

Develop critical insights into business environments by assessing risks, opportunities, and ethical implications.

PO4: Individual and Team Work

Exhibit leadership, coordination, and responsibility while functioning effectively as a team member or leader.

PO5: Communication and Lifelong Learning

Adapt to changing business environments through continuous learning, skill development, and professional growth.

6. PROGRAMME SPECIFIC OUTCOME (PSO'S)

PSO 1: Business Knowledge and Application in IT Systems

Develop in-depth knowledge in business domains such as finance, human resource management, and data analysis to support effective decision-making, along with the ability to create websites and develop applications for computerized accounting systems.

PSO 2: Experiential Learning and Practical Skill Development

Apply experiential learning through hands-on laboratory sessions, projects in software development, web designing, and data analysis, thereby bridging the gap between theoretical knowledge and industry practices.

PSO 3: Research and Data-Driven Problem Solving

Develop research-oriented capabilities to analyse complex business problems and derive data-driven solutions using systematic research methodologies.

PSO 4: Career Readiness and Professional Communication Skills

Prepare students for diverse career opportunities in corporate, management, Information Technology (IT), and Information Technology Enabled Services (ITES) sectors by developing strong communication competencies and foundational business skills.

PSO 5: Multidisciplinary Adaptability in Digital Business Environments

Demonstrate versatility across multiple domains by integrating technological innovations to thrive in global, multicultural, and dynamically evolving digital business environments.

7. PEO – PO MAPPING

POs \ PEOs	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	3	2	1	1	2
PO2	2	3	1	1	2
PO3	2	3	3	2	2
PO4	1	2	2	3	2
PO5	2	2	2	3	3

8. PO – PSO MAPPING

	PO1	PO2	PO3	PO4	PO5
PSO 1	3	2	2	2	3
PSO 2	3	3	3	2	2
PSO 3	2	2	3	2	3
PSO 4	2	3	2	3	2
PSO 5	2	2	2	3	3

9. CHOICE BASED CREDIT SYSTEM (CBCS)

The College follows the CBCS with Grades under the Semester pattern. Each course is provided with a credit point based on the quantum of subject matter, complexity of the content and the hours of teaching allotted. This is done after a thorough analysis of the content of each subject paper by the members of the Board of Studies and with the approval of the Academic Council. Students are also offered a variety of Job oriented Elective, Multidisciplinary skill-based courses as part of the curriculum. Students can earn extra credits by opting for Massive Open Online Courses (MOOCs) and Certificate Courses.

The evaluation method under CBCS involves a more acceptable grading system that reflects the personality of the student. This is represented as Cumulative Grade Point Average (CGPA) and Grade Point Average (GPA) which are indicators of the Academic Performance of the student. It provides students with a scope for horizontal mobility and empowers them with the flexibility of learning at their convenience.

Eligibility for Admission

Candidates admitted to the first year of the UG Programme should have passed the Higher Secondary Examinations (must have learnt Commerce, Accountancy, Computer Science / Mathematics) conducted by the Government of Tamil Nadu or an examination accepted as equivalent thereof by the Syndicate of the University of Madras. Students applying for the PG Programme should have taken the UG Degree in the relevant subject from a recognized University as per the norms of the University of Madras.

Duration of the Course

The B.Com (ISM) Programme is for three years duration with Six Semesters. The period from June to November is termed as the odd semester and the period from December to April is referred to as the even semester. Each semester must compulsorily have 90 working days before the students appear for the final End Semester Exam.

Course of Study

The main course of study for the B.Com (ISM) shall consist of the following:

Foundation Courses

PART - I: Tamil/ Hindi /Sanskrit/French

PART - II: English

Core Courses

PART - III: Consisting of (a) Core Courses (*Including Project*) (b) Allied Courses (c) Elective Courses related to the main subject of study.

PART – IV: Those who have not studied Tamil up to XII standard and have taken a Non-Tamil language under Part – I, shall opt for Basic Tamil in the first two semesters.

Those who have studied Tamil up to XII standard (State Board) or Tamil up to X Standard (CBSE and other boards) and opted for a Non -Tamil language under Part – I, shall opt for Advanced Tamil in the first two semesters.

Others, who do not come under either of the clauses mentioned above, can choose a Non-Major Elective (NME) in the first two semesters.

Ability Enhancement Skills (I, II, III & IV Semesters)

Value Education (I Semester)

Self-Study (Compulsory) Course (III Semester)

Indian Knowledge System (Domain Specific) – (IV Semester)

Summer Internship (After IV Semester)

Environmental Studies (V Semester)

PART - V: Compulsory Extension Services

A Student shall be awarded one credit for compulsory extension service. A student must enroll in NSS / NCC /Sports & Games/ Citizen Consumer Club / Enviro Club or any other service organization in the College and should put in compulsory minimum attendance of 40 hours, which shall be duly certified by the Principal of the College. If a student lacks 40 hours compulsory minimum attendance in the extension services in any Semester, s/he shall have to compensate the same, during the subsequent Semesters.

Course Structure

The B.Com (ISM) Programme consists of 19 Core courses with 4 credits each, 4 Allied courses with 5 credits each, 3 elective courses with 4 credits each, 4 Ability Enhancement Skill courses with two credits each and a domain-specific IKS course with 1 credit. Internship is a compulsory component with 2 credits and Project is a compulsory core course with 4 credits for all the UG & PG programmes.

10. CONSOLIDATED CREDIT STRUCTURE FOR ALL THE 3 YEARS

Course component		No. of Courses	Credits
Part I	Language	2	6
Part II	English	2	6
Part III	Core	19	76
	Allied	4	20
	Elective	3	12
Part IV	NME	2	4
	Ability Enhancement Skills	4	8
	EVS	1	2
	Value Education	1	2
	Internship	1	2
	Self-study course	1	2
	IKS	1	1
Part V	Extension activity	1	1
Total		42	142

Credit Distribution for Each Semester:

Semester I		Subject	Credit	Hours per week	Marks		Total
Course Component					Internal	External	
Part I	Language	Tamil I/Hindi I/ Sanskrit I/ French I	3	6	50	50	100
Part II	English	English – I	3	4	50	50	100
Part III	Core – I	Financial Accounting (Common to B.Com (GEN), B.Com (A&F), B.Com (ISM), B.Com (CA), B.Com (MM) & BBA)	4	5	50	50	100
	Core-II	IT Applications for Modern Business -Practical	4	4	50	50	100
	Allied-I	Management Theory and Principles	5	5	50	50	100
Part IV	Non-Major Elective-I	Basic Tamil-I/ Advanced Tamil-I/ Basics of Internet of Things	2	2	50	50	100
	Life Skills - I	Value Education	2	2	50	50	100
	Ability Enhancement Skills-I	Communication skills and Personality Development skills	2	2	50	50	100
	Total		25	30			
Semester II		Subject	Credit	Hours per week	Marks		Total
Course Component					Internal	External	
Part I	Language	Tamil II/Hindi II/Sanskrit II/ French II	3	6	50	50	100
Part II	English	English – II	3	4	50	50	100
Part III	Core –III	Company Accounts	4	6	50	50	100
	Core-IV	Financial Modelling with Excel and Power BI	4	5	50	50	100
	Allied-II	Principles of Marketing Management	5	5	50	50	100
Part IV	Non-Major Elective-II	Basic Tamil-II/ Advanced Tamil-II/ Foundation of Stock Market Investing	2	2	50	50	100
	Ability Enhancement Skills - II	FinTech for Business Applications (Common to B.Com (ISM), B.Com (CA))	2	2	50	50	100
	Total		23	30			

Semester III		Subject	Cred it	Hours per week	Marks		Total
Course Component					Internal	External	
Part III	Core – V	Principles of Cost and Management Accounting	4	6	50	50	100
	Core-VI	RDBMS with SQL – Theory	4	6	50	50	100
	Core – VII	RDBMS with SQL - Practical	4	4	50	50	100
	Core-VIII	Legal Framework of Business	4	5	50	50	100
	Allied-III	Statistics & Operations Research-I ((Common to B.Com (GEN), B.Com (A&F), B. Com (ISM), B.Com (MM), B.Com (BM), BBA)	5	6	50	50	100
Part IV	Ability Enhancement Skills -III	Foundations of Quantitative Aptitude	2	2	50	50	100
	Self- Study (Compulsory) Course	Indian Heritage and Knowledge Systems/ Contemporary World and Sustainable Development	2	-	-	100	100
	Total		25	30			
Semester IV		Subject	Cred it	Hours per week	Marks		Total
Course Component					Internal	External	
Part III	Core -IX	Data Analysis Using Python - Theory	4	6	50	50	100
	Core-X	Data Analysis Using Python - Practical	4	4	50	50	100
	Core –XI	Goods and Services Tax and Customs Law (Common to B.Com (GEN), B.Com (A&F), B.Com (CS), B.Com (ISM) & BBA)	4	5	50	50	100
	Core - XII	Corporate Financial Management	4	6	50	50	100
	Allied-IV	Statistics & Operations Research- II ((Common to B.Com (GEN), B.Com (A&F), B. Com (ISM), B.Com (MM), B.Com (BM), BBA)	5	6	50	50	100
Part IV	Indian Knowledge Systems	Indian Knowledge System (IKS) with Accounting Perspective (Common to B. Com (General), B. Com (A&F), B. Com (CS), B. Com (CA), B. Com (ISM), B. Com (PA), B. Com Honours))	1	1	100	-	100
	Ability Enhancement Skills – IV	Resume Writing and Interview Skills	2	2	50	50	100
	Total		24	30			

Semester V		Subject	Credit	Hours per week	Marks		Total
Course Component					Internal	External	
Part III	Core –XIII	Business Research Methods	4	6	50	50	100
	Core-XIV	Essentials of Logistics and Supply Chain Management	4	5	50	50	100
	Core -XV	Income Tax Law and Practice-I (Common to B. Com (GEN), B. Com(A&F), B. Com (CS), B. Com (ISM) & B. Com (CA))	4	6	50	50	100
	Core XVI	UI and UX Designing – Practical	4	6	50	50	100
	Elective-I IDE (Inter Disciplinary Elective)	Money Mastery: Personal Financial Planning	4	5	50	50	100
Part IV	Life Skills - II	Environmental Studies	2	2	50	50	100
	Internship	Internship	2	-	-	-	-
	Total		24	30			
Semester VI		Subject	Credit	Hours per week	Marks		Total
Course Component					Internal	External	
Part III	Core XVII	Management Information System	4	6	50	50	100
	Core XVIII	Income Tax Law and Practice – II (Common to B. Com (GEN), B. Com (A&F), B.Com(CS),B.Com (ISM) & B. Com (CA))	4	6	50	50	100
	Core XIX	Project	4	6	50	50	100
	Elective-II	Prompt Engineering for Business Applications - Practical	4	6	50	50	100
	Elective-III	Human Resource Management (Common to B.Com (GEN), B.Com (ISM), B.Com (MM), BBA & BBA (RM))	4	6	50	50	100
Part IV	Extension Activity	Participation in NSS/NCC etc.	1	-	-	-	-
Total			21	30			
Total Credits			142				
*** Programmes can choose one extra core course (optional) if they give four credits to allied courses							

11. Examination – CIA & ESE (Mode of Evaluation and Assessment)

Continuous Internal Assessment (CIA) will be for 50 percent and End Semester Examination (ESE) will be for 50 percent. The CIA marks for the two credit courses (NME, EVS, Value Education and Ability Enhancement skill courses) and one credit course on Indian Knowledge System coming under Part IV, shall be awarded based on the nature of the course or at the course instructor's discretion. (Assignment/project/presentation). The mode of examination for IKS will be conducted through CIA with 5 out of 10 questions carrying 20 marks each.

Continuous Internal Assessment (CIA)

Every semester will have a mid-semester examination which will be conducted on completion of 45 working days in each semester. A Model exam for three hours duration will be conducted on completion of 85 working days in each semester. For the courses coming under Part IV, ESE will be conducted in MCQ pattern. Internship credits will be given in semester V after verification of documents by the respective Heads.

The schedule for these tests is as follows:

The schedule for these tests is as follows:

CIA	SCHEDULE	SYLLABUS COVERAGE
Mid Semester Examination	After 45 working days of the Semester	50%
Model Examination	After 85 working days of the Semester	100%

The Components for the CIA (Theory / Practicals) are as follows:

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment			5
Workbook / record book / notebook			5
Class activity 1			5
Class activity 2			5
Class activity 3			5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50
The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed) 1) Quiz with MCQ 2) Case-Study analysis 3) Debate 4) Seminar/ Presentation 5) Peer/Self-Assessment 6) Role play 7) Scrap book 8) Monograph 9) Puzzle 10) Group Discussion 11) Group activity 12) Surprise class tests			

A record of all such assessment procedures will be maintained by the department and is open for clarification. Students will have the right to appeal to the principal in case of glaring disparities in marking. CIA marks for practical subjects will be awarded by the respective faculty based on the performance of the student in the model practical examination, observation notebook, submission of record books, regularity and attendance for the practical classes. The attendance particulars for practical classes will be maintained by the concern faculty.

The marks for attendance will be awarded as per the following:

PERCENTAGE OF GENERAL ATTENDANCE	MARKS AWARDED
90-100	5
75-90	4
65-75	3
<65	0

End Semester Examinations (ESE)

After the completion of a minimum of 90 working days each semester, the End Semester Examinations will be conducted. Examinations for all UG and PG programmes will be held for all courses in November/December and April/May. Practical examinations will be conducted only during the end of the odd / even semester before, during or after the commencement of the theory exam. The schedule for ESE Practical will be notified by the Controller of Examinations in consultation with the Dean Academics.

Mode of Evaluation

METHODS OF EVALUATION		
Internal Evaluation	Mid Sem Exam (10)	50 Marks
	Model Exam (10)	
	Assignment (10)	
	Class activity (15)	
	Attendance (5)	
External Evaluation	End Semester Examination	50 Marks
Total		100 Marks

Method of Assessment

Remembering (K1)	- The lowest level of questions requires students to recall information from the course content - Knowledge questions usually require students to identify information in the textbook. - Suggested Keywords: Choose, Define, Find, How, Label, List, Match, Name, Omit, Recall, Relate, Select, Show, Spell, Tell, What, When, Where, Which, Who, Why.
Understanding (K2)	- Understanding off acts and ideas by comprehending, organizing, comparing, translating, interpolating and interpreting in their own words. - The questions go beyond simple recall and require students to combine at altogether - Suggested Keywords: Classify, Compare, Contrast, Demonstrate, Explain, Extend, Illustrate, Infer, Interpret, Outline, Relate, Rephrase, Show, Summarize, Translate.
Application (K3)	- Students have to solve problems by using / applying a concept learned in the classroom. - Students must use their knowledge to determine an exact response. - Suggested Keywords: Apply, Build, Choose, Construct, Develop, Experiment with, Identify, Interview, Make use of, Model, Organize, Plan, Select, Solve, Utilize
Analyse (K4)	- Analysing the question is one that asks the students to break down something into its component parts. - analysing requires students to identify reasons, causes or motives and reach conclusions or generalizations. - Suggested Keywords: Analyse, Assume, Categorize, Classify, Compare, Conclusion, Contrast, Discover, Dissect, Distinguish, Divide, Examine, Function, Inference, Inspect, List, Motive, Relationships, Simplify, Survey, Take part in, Test for, Theme.
Evaluate (K5)	- Evaluation requires an individual to make a judgment on something. - Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. - Students are engaged in decision-making and problem-solving. - Evaluation questions do not have single right answers. - Suggested Keywords: Agree, Appraise, Assess, Award, Choose, compare, Conclude, Criteria, Criticize, Decide, Deduct, Defend, Determine, Disprove, Estimate, Evaluate, Explain, Importance, Influence, Interpret, Judge, Justify, Mark, Measure, Opinion, Perceive, Prioritize, Prove, Rate, Recommend, Rule on, Select, Support, Value.
Create (K6)	- The questions of this category challenge students to get engaged in creative and original thinking. - Developing original ideas and problem-solving skills - Suggested Keywords: Adapt, Build, Change, Choose, Combine, Compile, Compose, Construct, Create, Delete, Design, Develop, Discuss, Elaborate, Estimate, Formulate, Happen, Imagine, Improve, Invent, Make up, Maximize, Minimize, Modify, Original, Originate, Plan, Predict, Propose, Solution, Solve, Suppose, Test, Theory.

SEMESTER I

PROGRAMME: B. COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE I
COURSE NAME: FINANCIAL ACCOUNTING	COURSE CODE: 26UCOM301
SEMESTER: I	MARKS:100
CREDITS: 4	TOTAL HOURS: 75
THEORY AND PROBLEMS	

(Common to B. Com (GEN), B. Com (A&F), B. Com (ISM), B. Com (CA), B. Com (MM) & BBA)

COURSE OBJECTIVE

Introduction to basic concepts of Single-entry system, Depreciation, Insurance and Departmental accounts

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Evaluate the basic accounting concepts in the preparation of final accounts.
2. Apprise the procedures followed under the single-entry system.
3. Compare the various methods of charging depreciation and their effects on financial statements.
4. Investigate the process involved in preparing insurance claims, average due date and account current.
5. Break down the concept of departmental accounts into its components.

UNIT I

(15 Hours)

Meaning and Scope of Accounting - Branches of Accounting – Objectives of Accounting - Brief outline on Indian Accounting Standards (AS) -1,2,4,5,10,11,12 and 26 - Preparation of Final Accounts – Trading Account-Profit & Loss Account - Balance Sheet – Adjusting Entries – Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation, Accrued Income, Income received in Advance, Bad Debts, Provision for Bad and doubtful debts, Interest on Capital and Interest on Drawings.

UNIT II

(15 Hours)

Accounts from incomplete records (Single Entry System) – Meaning, Features, Defects, Differences between Single entry and Double entry system - Net worth method – Conversion method.

UNIT III

(15 Hours)

Depreciation-Meaning-Causes-Difference among Depreciation, Amortization and Depletion Concept of Depreciation – Different Methods of Depreciation-providing Depreciation as per Indian Accounting Standard– Straight Line Method and Written Down Value Method (Change in method excluded)

UNIT IV**(15 Hours)**

Insurance claims, claim for loss of stock destroyed including Average Clause- Average due date and Account current.

UNIT V**(15 Hours)**

Departmental Accounting need, features, Basis of Apportionment of Expenses, treatment of Inter-Departmental Transfers at cost or Selling Price - Treatment of Expenses that cannot be apportioned—Preparation of Departmental profit and loss account.

THEORY- 20% PROBLEMS - 80%

RECOMMENDED TEXT BOOKS

1. Gupta. R.L &Gupta V.K,2005, Financial Accounting, Sultan Chand &Sons, New Delhi,6th edition.
2. Reddy T.S &Murthy. A, 2007, Financial Accounting, Margham Publications, Chennai,5th edition.
3. Dr. S. Manikandan, Financial Accounting, Scitech Publications, Chennai.

REFERENCE BOOKS

1. Goel. D. K and Shelly Goel, 2018, Financial Accounting, Arya Publications, 2nd edition.
2. Jain. S.P & Narang. K, 1999, Financial Accounting, Kalyani Publishers, Ludhiana,4th edition.
3. Rakesh Shankar. R & Manikandan. S, Financial Accounting, SCITECH,3rd edition.
4. Shukla & Grewal,2002, Advanced Accounting, Sultan Chand & Sons, New Delhi,15th edition.
5. Tulsian P.C.,2006, Financial Accounting, Pearson Education.

E-LEARNING RESOURCES

1. <https://www.accountingtools.com/articles/2017/5/15/basic-accounting-principles>
2. https://en.wikipedia.org/wiki/Single-entry_bookkeeping_system
3. <https://www.profitbooks.net/what-is-depreciation/>
4. <https://books.google.co.in/books?isbn=8126909935>
5. <https://books.google.co.in/books?isbn=9966254455>
6. <https://books.google.co.in/books?isbn=0470635290>

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions	1 -12	3	30
B	Answer any 5 out of 7 questions	13-19	6	30
C	Answer any 2 out of 4 questions	20-23	20	40
	TOTAL MARKS			100

Break up of questions for theory and problems

UNITS	SECTION A		SECTION B		SECTION C	
	THEOR Y	PROBLE M	THEORY	PROBLE M	THEORY	PROBLE M
I	2	1	1	1	-	1
II	1	1	-	1	-	1
III	1	1	-	1	-	1
IV	2	1	1	1	-	-
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A – 12			SECTION B - 7		SECTION C – 4	

PO-CO mapping

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	2	3
CO 2	3	3	3	3	3
CO 3	3	3	3	2	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3.00	3.00	3.00	2.60	3.00

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	3	3	3
CO 2	3	2	3	3	3
CO 3	3	2	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3.00	2.40	3.00	3.00	3.00

PO-PSO-CO-QUESTION PAPER MAPPING

CO NO:	COURSE OUTCOMES:	PO Addressed	PSOs ADDRESSED	COGNITIVE LEVEL (K1 TO K6)
CO1	Evaluate the basic accounting concepts in the preparation of final accounts.	PO 1, 2, 3	PSO 1,4 & 5	K1, K2, K3, K4, K5
CO2	Apprise the procedures followed under the single-entry system.	PO 1, 2	PSO 1,3 & 4	K1, K2, K3, K4, K5
CO3	Compare the various methods of charging depreciation and their effects on financial statements.	PO 1, 2, 3	PSO 1,3,4 & 5	K1, K2, K3, K4, K5
CO4	Investigate the process involved in preparing insurance claims, average due date and account current.	PO 1, 2	PSO 1,2,3,4 & 5	K1, K2, K3, K4, K5
CO5	Break down the concept of departmental accounts into its components.	PO 1, 2, 3	PSO 1,3, 4 & 5	K1, K2, K3, K4, K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

FINANCIAL ACCOUNTING

CONTINUOUS INTERNAL ASSESSMENT – COMPONENTS			
ASSESSMENT TYPE	NATURE	MAXIMUM MARKS	WEIGHTAGE
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/notebook	Completeness - 3, Accuracy - 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH:2026-29
PART: III	COURSE COMPONENT: CORE II
COURSE NAME: IT APPLICATIONS FOR MODERN BUSINESS - PRACTICAL	COURSE CODE:26UISM302P
SEMESTER: I	MARKS:100
CREDITS:4	TOTAL HOURS:60
PRACTICAL	

COURSE OBJECTIVE

To provide students with practical knowledge of cloud-based tools using Google Workspace for effective communication, collaboration, and business applications.

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Apply various tools in Google Docs, Google Sheets, and Google Slides to create business documents, reports, and presentations.
2. Utilize Google Forms to design surveys, collect data to analyse responses for decision-making.
3. Demonstrate effective communication and collaboration using Google Drive and Google Meet in professional environments.
4. Organize tasks, schedules, and academic activities using Google Calendar and related applications.
5. Develop simple business solutions and digital content using integrated features of Google Workspace for real-world applications.

PRACTICAL EXERCISES

Google Forms

1. Create a feedback form for a college event with at least 5 different question types.
2. Add validation to ensure a phone number field accepts only 10 digits.
3. Design a quiz with automatic grading and assign correct answers.
4. Customize the theme of the form with colours and header image.

Google Docs

5. Create a formal letter using proper formatting (alignment, spacing, font styles).
6. Insert a table and format it with borders and shading.
7. Use “Insert → Image” and wrap text around the image.
8. Enable “Suggesting Mode” and make edits on a shared document.

Google Sheets

9. Create a student marks sheet and calculate total and average using formulas.
10. Use functions like SUM, AVERAGE, and IF for grading.
11. Apply conditional formatting to highlight scores below 40.
12. Create a bar chart representing student marks.

Google Slides

13. Create a 5-slide presentation on any topic with title, content, and images.
14. Apply slide transitions and animations to elements.
15. Insert a video into one slide and adjust playback settings.

Google Calendar

16. Schedule a meeting and invite at least 3 participants.
17. Set reminders and notifications for an event.
18. Create a recurring event (e.g., weekly class schedule).

Google Classroom

19. Create a class, add students, and post an assignment with a due date.
20. Upload study material and provide feedback on a submitted assignment.

WEB REFERENCES

1. <https://ditchthattextbook.com/20-practical-ways-to-use-google-forms-in-class-school/>
2. <https://www.cultofpedagogy.com/google-student-projects/>
3. <https://www.scribd.com/document/891584681/Creating-Practical-Exam-Questions-Using-Google-Forms-e6b7a679-923d-44a6-b383-61f219d1eb4a>
4. <https://workspaceupdates.googleblog.com/2024/01/convert-google-forms-practice-sets-google-classroom.html>

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	2	3
CO 2	3	3	3	3	3
CO 3	2	2	3	2	3
CO 4	3	2	3	3	3
CO 5	3	3	3	3	3
Ave.	2.80	2.60	3.00	2.60	3.00

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	2	2	2
CO 3	3	3	2	2	3
CO 4	2	3	3	3	3
CO 5	3	3	3	3	3
Ave.	2.80	3.00	2.60	2.60	2.80

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	Course Outcomes	PO Addressed	PSOs Addressed	Cognitive Level (K1 To K6)
CO1	Apply various tools in Google Docs, Google Sheets, and Google Slides to create business documents, reports, and presentations.	PO 1, 2, 5	PSO 1, 2, 5	K1,K2,K3,K4,K5
CO2	Utilize Google Forms to design surveys, collect data to analyse responses for decision-making.	PO 1, 2, 3	PSO 2, 3, 5	K1,K2,K3,K4,K5
CO3	Demonstrate effective communication and collaboration using Google Drive and Google Meet in professional environments.	PO 4, 5	PSO 4, 5	K1,K2,K3,K4,K5
CO4	Organize tasks, schedules, and academic activities using Google Calendar and related applications.	PO 1, 5	PSO 2, 5	K1,K2,K3,K4,K5
CO5	Develop simple business solutions and digital content using integrated features of Google Workspace for real-world applications.	PO 1, 2, 3, 5	PSO 1, 2, 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

IT APPLICATIONS FOR MODERN BUSINESS - PRACTICAL

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Record book	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Case Study Analysis	5	5
Class activity 3	Quiz	5	5
Attendance	Marks will be given based on the attendance percentage of the respective course	5	5
Total			50

PROGRAMME: B. COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: III	COURSE COMPONENT: ALLIED I
COURSE NAME: MANAGEMENT THEORY AND PRINCIPLES	COURSE CODE: 26UISM3A1
SEMESTER: I	MARKS:100
CREDITS: 5	TOTAL HOURS: 75
THEORY	

COURSE OBJECTIVE:

To equip students with a strong foundation in management by enabling them to understand and apply core managerial functions—planning, organizing, staffing, directing, and controlling—for effective decision-making and leadership in real-world situations.

COURSE OUTCOMES:

After successful completion of this course, the student will be able:

1. Explain the fundamental concepts, functions, and evolution of management, and the roles and skills required of managers.
2. Apply planning principles and decision-making techniques, including basic analytical tools such as SWOT and PESTLE, in organizational contexts.
3. Analyse organizational structures and departmentalization methods to design effective organizational frameworks.
4. Apply concepts of staffing, directing, motivation, and leadership styles in managing people effectively.
5. Evaluate the importance of coordination and controlling functions and understand the role of Management Information Systems (MIS) in managerial decision-making.

UNIT-I

(20 Hours)

Management: Importance–Definition–Functions of Management: POLC framework- Role and Functions of Managers– Managerial skills–Levels of Management–Application of management in various functional areas - Production, Accounting, Finance, Marketing and Personnel Management. Evolution of management thought: Administrative Management by Henri Fayol - Scientific Management by F.W. Taylor - Human Relations Management by Elton Mayo -Modern Management by Peter Drucker.

UNIT-II

(15 Hours)

Planning- Definition, Objectives of planning - Importance of Planning- Types of Plans–Decision making: Nature and Significance-Process of Decision Making-Types of Decision making - Tools for Planning: SWOT Analysis, PESTLE Analysis.

UNIT-III**(20 Hours)**

Organizing– Meaning and definition of Organizing, Importance of Organizing, and Principles of Organizing. Types of organizational structure- Line organizational structure- Staff organizational structure-line and staff– Divisional Organization structure, Product/ Project organizational structure, Matrix Organizational Structure and Hybrid Organizational Structure–Bases of Departmentation- Departmentation by functions, Departmentation by products, Departmentation by territories, Departmentation by customers, Departmentation by process.

UNIT-IV**(10 Hours)**

Staffing– Meaning, Importance-Staffing Process, Benefits. Directing-Meaning-Importance of Directing. Motivation - Meaning and Importance- Types of Motivation- Basic Theories of Motivation: Maslow's Hierarchy of Needs and Herzberg's Two-Factor Theory- Leadership - Styles of leadership- Authoritative leadership (Autocratic), (Democratic)- (Laissez-faire) Leadership, Transformational leader and Transactional leadership.

UNIT-V**(10 Hours)**

Co-ordination: Meaning-Need for Co - ordination, Types of co-ordination, Essential requisites for excellent co-ordination. Controlling: Meaning and Importance, Functions of Controlling, Process of controlling and types of Control – MIS Meaning and importance.

RECOMMENDED TEXT BOOKS:

1. C.B. Gupta, Management Theory & Practice, Sultan Chand & Sons, New Delhi, 16th Edition.
2. L.M. Prasad, Principles & Practice of Management -Sultan Chand & Sons- New Delhi, 8th Edition
3. G. Ramesh, A Textbook of Principles of Management, Dhanam Publications, Chennai, 2nd Revised Edition, 2023.
4. Stephen P. Robbins & Mary Coulter, Management, Pearson Education, Latest Edition.

REFERENCE BOOKS:

1. P.C. Tripathi & P. N Reddy, Principles of Managements-Tata Mc. Graw Hill- New Delhi, 5th Edition
2. Harold Koontz & Heinz Weihrich, Management: A Global Perspective, McGraw-Hill, 8th Edition.
3. N.Premavathy, Principles of Management-Sri Vishnu Publication–Chennai 8th Edition

WEB REFERENCES:

1. <http://www.12manage.com>
2. <http://www.businessballs.com>
3. https://www.tutorialspoint.com/management_principles/management_principles_tutorial.Pdf

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	1
II	2	1	1
III	3	1	2
IV	2	2	1
V	3	1	1
TOTAL	12	7	6
SECTION A 12		SECTION B 7	SECTION C 6

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	3	3
CO 2	2	3	2	2	2
CO 3	3	2	3	3	3
CO 4	3	2	2	2	2
CO 5	3	3	3	3	3
Ave.	2.80	2.60	2.60	2.60	2.60

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	0	2	2	3	2
CO 3	3	2	3	2	3
CO 4	3	3	2	3	2
CO 5	3	3	3	3	3
Ave.	2.40	2.60	2.60	2.80	2.60

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	Course Outcomes	PO Addressed	PSOs Addressed	Cognitive Level (K1 To K6)
CO1	Explain the fundamental concepts, functions, and evolution of management, and the roles and skills required of managers.	PO 1, 3	PSO 1,2 & 4	K1,K2,K3,K4,K5
CO2	Apply planning principles and decision-making techniques, including basic analytical tools such as SWOT and PESTLE, in organizational contexts.	PO 1, 2, 3	PSO 1,3, & 4	K1,K2,K3,K4,K5
CO3	Analyse organizational structures and departmentalization methods to design effective organizational frameworks.	PO 1, 2	PSO 1,3 & 5	K1,K2,K3,K4,K5
CO4	Apply concepts of staffing, directing, motivation, and leadership styles in managing people effectively.	PO 1, 4, 5	PSO 1 ,2 & 4	K1,K2,K3,K4,K5
CO5	Evaluate the importance of coordination and controlling functions and understand the role of Management Information Systems (MIS) in managerial decision-making.	PO 1, 2, 3	PSO 1,3 & 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

MANAGEMENT THEORY AND PRINCIPLES

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Notebook	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Surprise class tests	5	5
Class activity 3	Role play	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH:2026-29
PART: IV	COURSE COMPONENT: NME-I
COURSE NAME: BASICS OF INTERNET OF THINGS	COURSE CODE: 26UNME4A044
SEMESTER: I	MARKS:100
CREDITS:2	TOTAL HOURS:30
THEORY	

COURSE OBJECTIVE:

Students will gain practical experience in the development of Cloud-based IoT Systems and exposure to appropriate hardware and software platforms that are under such development.

COURSE OUTCOMES:

After successful completion of the course, the students will be able to

1. Apply Internet of Things (IoT) concepts in real-world situations.
2. State the use of key IoT components to design basic IoT solutions.
3. Recognize IoT architecture using suitable technologies and protocols.
4. Identify IoT systems through prototyping, programming, and data analysis techniques.
5. Recall IoT concepts in the ICT field to identify applications and emerging trends.

UNIT I

(6 Hours)

IOT- What is the IoT and why is It important? -Elements of an IoT Ecosystem-Technology Drivers-Business Drivers-Trends and Implications-Overview of Governance-Privacy and Security Issues.

UNIT II

(6 Hours)

IOT PROTOCOLS - Protocol Standardization for IoT – Efforts – M2M and WSN Protocols – SCADA and RFID Protocols – Issues with IoT Standardization – Unified Data Standards – Protocols – IEEE802.15.4.

UNIT III

(6 Hours)

IOTARCHITECTURE - IoT Open-source Architecture (OIC)-OIC Architecture &Design Principles- IoT Devices and Deployment models- IoTivity: An Open source IoT stack - Overview-IoTivity Stack Architecture.

UNIT IV

(6 Hours)

IOT APPLICATIONS - IoT applications for industry: Future Factory Concepts, Brownfield IoT, Smart Objects, Smart Applications. Study of existing IoT platforms/middleware, IoT- A, Hydra etc.

UNIT V

(6 Hours)

WEB OF THINGS - Web of Things versus Internet of Things – Two Pillars of the Web – Architecture Standardization for WoT– Platform Middleware for WoT – Unified Multitier WoT Architecture.

RECOMMENDED TEXT BOOK:

1. Honbo Zhou, "The Internet of Things in the Cloud: A Middleware Perspective", CRCPress,2012
2. Dieter Uckelmann, Mark Harrison, Michaelle's, Florianzed's), "Architecting the Internet of Things",Springer,2011.

REFERENCE BOOK:

1. Vijay Madiseti and Arshdeep Bahga, "Internet of Things (A Hands-on-Approach)",1st Edition, VPT,2014

WEB REFERENCES:

1. <https://www.deepseadev.com/en/blog/why-is-iot-important/>
2. <https://zistemo.com/blog/iot-what-is-it-and-why-is-it-important/>
3. <https://www.oracle.com/in/internet-of-things/what-is-iot/>

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	3	3
CO 2	2	3	2	3	2
CO 3	3	2	3	2	3
CO 4	2	2	2	3	3
CO 5	3	3	3	2	2
Average	2.60	2.60	2.60	2.60	2.60

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	2	2	2	3	2
CO 3	3	3	3	3	3
CO 4	2	3	3	2	2
CO 5	3	3	3	3	3
Average	2.60	2.80	2.80	2.80	2.60

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSES	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Apply Internet of Things (IoT) concepts in real-world situations.	PO 1, 2	PSO 1, 4,5	K1,K2,K3,K4
CO2	State the use of key IoT components to design basic IoT solutions.	PO 1, 2	PSO 1, 2, 5	K1,K2,K3,K4,K5
CO3	Recognize IoT architecture using suitable technologies and protocols.	PO 1, 3	PSO 1, 3, 4,5	K1,K2,K3,K4,K5
CO4	Identify IoT systems through prototyping, programming, and data analysis techniques.	PO 1, 2, 3	PSO 2, 3, 5	K1,K2,K3,K4
CO5	Recall IoT concepts in the ICT field to identify applications and emerging trends.	PO 1, 5	PSO 1, 3,4, 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

BASICS OF INTERNET OF THINGS (NME)

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Record book	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Case Study Analysis	5	5
Class activity 3	Quiz	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: IV	COURSE COMPONENT: LIFE SKILLS - I
COURSE NAME: VALUE EDUCATION	COURSE CODE: 26UVED401
SEMESTER: I	MARKS:100
CREDITS:2	TOTAL HOURS: 30
THEORY	

COURSE OBJECTIVES:

To inculcate human values, ethical principles, social responsibility, and awareness of responsible technology use for holistic personal and societal development.

COURSE OUTCOMES:

After successful completion of this course, the student will be able:

1. Recall core value systems and their relevance to real-life situations and ethical decision-making in personal and social contexts.
2. Describe the role of culture and civilization in shaping individual and collective identities.
3. List salient values for life such as forgiveness, sacrifice, self-esteem, teamwork, and creative thinking.
4. Describe the role of human rights, social values, and ethical use of Artificial Intelligence in addressing contemporary social issues.
5. Recall the teachings of Guru Nanak Dev Ji and describe their connection to values and sustainable living.

UNIT I: EDUCATION AND VALUES

Definition, Concept, Classification, Theory, Criteria and Sources of values Aims and objectives of value education Role and Need for value education in the contemporary society, Role of education in transformation of values in society Role of parents, teachers, society, peer group and mass media in fostering values

UNIT II: VALUE EDUCATION AND PERSONAL DEVELOPMENT

Human Values: Truthfulness, Sacrifice, Sincerity, Self-Control, Altruism, Scientific Vision, relevancy of human values to good life. Character Formation towards Positive Personality

Modern challenges of adolescents: emotions and behavior Self-analysis and introspection: sensitization towards gender equality, differently abled, Respect for - age, experience, maturity, family members, neighbours, strangers, etc.

UNIT III: HUMAN RIGHTS AND MARGINALIZED PEOPLE

Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, minorities, transgender, differently abled etc.

Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment – communal harmony –concept –religion and its place in public domain –secular civil society

UNIT IV: VALUE EDUCATION TOWARDS NATIONAL AND GLOBAL DEVELOPMENT

Constitutional Values: (Sovereign, Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom, Fraternity)

Social Values: (Pity and Probity, Self-Control, Universal Brotherhood).

Professional Values: (Knowledge Thirst, Sincerity in Profession, Regularity, Punctuality, Faith).

Religious and Moral Values: (Tolerance, Wisdom, character).

Aesthetic Values: (Love and Appreciation of literature, fine arts)

Environmental Ethical Values, National Integration and international understanding.

Need for Humanistic values for espousing peace in society.

Conflict of cross-cultural influences, cross-border education.

Emerging Technologies and Human Values: (Ethical and responsible use of Artificial Intelligence, digital citizenship, privacy, academic integrity and technology for social good).

UNIT V:

Guru Nanak Devji's Teachings

Relevance of Guru Nanak Devji's teachings' relevance to Modern Society

The Guru Granth Sahib

The five Ks, Values and beliefs

Rights and freedom (Right of equality, Right to Education, Right to Justice, Rights of women, Freedom of religion, Freedom of culture, Freedom of assembly, Freedom of speech), Empowerment of women, Concept of Langar, Eminent Sikh personalities

REFERENCE BOOKS:

1. Dr. Abdul Kalam. My Journey-Transforming Dreams into Actions. Rupa Publications, 2013.
2. Steven R Covey, 8th Habit of Effective People (From Effectiveness to Greatness), Free Press, New York, 2005.
3. Prem Singh, G.J. (2004). 'Towards Value Based Education', University News. Vol. 42 (45): P.11-12.
4. V.R. Krishna Iyer. Dialectics & Dynamics of Human Rights in India (Tagore Law Lectures) The Yesterday, Today and Tomorrow, Eastern Law House (1999, Reprint 2018)
5. <http://www.ncert.nic.in/rightside/links/pdf/framework/english/nf2005.pdf>
6. Saptarsi Goswami, Amit Kumar Das and Amlan Chakrabarti, AI for Everyone: A Beginner's Handbook for Artificial Intelligence (AI), Pearson India Education Services Pvt. Ltd., First Edition, 2024. ISBN: 978-9361590832.

QUESTION PAPER PATTERN: MCQ

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: IV	COURSE COMPONENT: ABILITY ENHANCEMENT SKILLS-I
COURSE NAME: COMMUNICATION SKILLS AND PERSONALITY DEVELOPMENT SKILLS	COURSE CODE: 26USKL401
SEMESTER: I	MARKS:100
CREDITS: 2	TOTAL HOURS: 30

COURSE OBJECTIVE:

To build communication skills for personal and professional development.

COURSE OUTCOMES:

After successful completion of this course, the student will be able to:

1. Demonstrate the ability to actively listen to others, understand diverse perspectives, and paraphrase key points accurately, enhancing their comprehension skills in various personal and professional contexts.
2. Articulate thoughts, ideas, and information clearly and concisely, using appropriate language and structure to convey messages effectively in both written and verbal communication
3. Develop confidence in expressing opinions, asserting boundaries, and advocating for themselves and others, leading to enhanced self-assurance and effectiveness in interpersonal and group communication.
4. Demonstrate their communication style and approach based on the audience, context, and purpose of communication, fostering flexibility and versatility in interacting with diverse individuals and groups.
5. Acquire techniques for resolving conflicts, managing disagreements, and negotiating mutually beneficial outcomes through effective communication strategies, promoting constructive problem-solving and collaboration in personal and professional settings.

UNIT I-Types of Communication

(6 Hours)

Verbal Communication - Nonverbal Communication - Visual Communication - Written Communication - Interpersonal Communication - Group Communication - Mass Communication - Digital Communication- Barriers – Language- Cultural- Psychological- Semantic- Technological Barriers

UNIT II-Etiquette & Ethical Practices in Communication

(6 Hours)

Active Listening - Respectful Language - Clarity and Conciseness – Truthfulness- Professionalism-Tone -Timeliness - Constructive Feedback - Confidentiality - Cultural Sensitivity - Emotional Intelligence-Social Intelligence- Social Etiquettes-Accountability

UNIT III-Self-Actualization**(6 Hours)**

SWOC Analysis- Self Regulation-Self Evaluation, Self-Monitoring, Self- Criticism, Self-Motivation, Self-awareness and Reflection:

UNIT IV-Leadership and Teamwork**(6 Hours)**

Leadership Skills: Leadership styles- Goal setting and decision-making- Motivation and influence- Team Dynamics: Team building activities- Conflict resolution- Collaborative problem-solving

UNIT V-Stress and Time Management**(6 Hours)**

Definition of Stress, Types of Stress, Symptoms of Stress, Stress coping ability, Stress Inoculation Training, Time Management and Work-Life Balance: Self-discipline Goal setting

RECOMMENDED TEXTBOOKS

1. Goleman, Daniel (2006) Emotional Intelligence, Bantam Books
2. Linden, Wolfgang (2004) Stress Management- From Basic Science to Better Practice- University of British Columbia, Vancouver, Canada.
3. Hasson, Gill (2012) Brilliant Communication Skills. Great Britain: Pearson Education.
4. Monippally, Matthukutty, M. Business Communication Strategies. New Delhi: Tata McGraw-Hill Publishing Company Ltd., 2001
5. Raman, Meenakshi & Sangeetha Sharma (2011) Communication Skills, Oxford University Press.

REFERENCE BOOKS

1. N. Krishnaswamy Current English for College (1st Edition) - Trinity Press
2. Wood, Julia T (2015) Interpersonal Communication: Everyday Encounters 8th Edition, Cengage Learning.

WEB REFERENCES

1. <http://www.albion.com/netiquette/corerules.html>
2. <http://www.englishdaily626.com/c-errors.php>
3. <https://www.helpguide.org/articles/relationships-communication/nonverbal-communication.htm>
4. <https://www.communicationtheory.org/verbal-vs-non-verbal-communication-with-examples/>
5. <https://letstalkscience.ca/educational-resources/backgrounders/digital-citizenship-ethics>
6. <https://www.switchboard.app/learn/article/teamwork-leadership-skills>

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 5 out of 7 questions (answer in 50 words)	1-7	2	10
B	Answer any 4 out of 6 questions (answer in 300 words)	8-13	5	20
C	Answer any two (Internal (Choice)	14-15	10	20
	Internal & Viva Voce		50	50

BREAK UP OF QUESTIONS

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	----
II	2	1	1
III	1	1	1
IV	1	1	1
V	1	1	1
TOTAL	SECTION A - 7	SECTION B - 6	SECTION C - 4

SEMESTER II

PROGRAMME: B.COM INFORMATION SYSTEMS MANAGEMENT	BATCH:2026-29
PART: III	COURSE COMPONENT: CORE III
COURSE NAME: COMPANY ACCOUNTS	COURSE CODE: 26UISM303
SEMESTER: II	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY	

COURSE OBJECTIVE:

To develop students' ability to apply and analyse corporate accounting principles and procedures, including share capital transactions, financial statement preparation, goodwill valuation, capital restructuring, and liquidation processes in real-world business contexts.

COURSE OUTCOMES:

After successful completion of this course, the student will be able:

1. Analyse accounting procedures for issue, forfeiture, and reissue of shares in corporate financial records.
2. Prepare company final accounts, including Statement of Profit and Loss and Balance Sheet as per Schedule VI, and managerial remuneration.
3. Evaluate goodwill valuation using various methods such as average profit, super profit, and capitalization methods.
4. Examine the effects of alteration of share capital, internal reconstruction, and capital reduction on the financial structure of a company.
5. Describe liquidation procedures, including order of payment, liquidator's remuneration, and preparation of final statements of receipts and payments.

UNIT I (20 HOURS)

Meaning of shares – Kinds of Shares – Issue of shares - Forfeiture and Reissue of Shares.

UNIT II (15 HOURS)

Company final accounts - Preparation of statement of profit & loss and company balance sheet as per the schedule III of Companies Act 2013 - Computation of Managerial Remuneration.

UNIT III (15 HOURS)

Meaning, Nature, Factors affecting Goodwill, Methods of Valuation of Goodwill- Simple Average Method, Weighted Average method, Super Profit Method, Annuity Method. Capitalization of Super Profit Method and Capitalization Method.

UNIT IV (20 HOURS)

Alteration of Share Capital – Different kinds of Alteration of Share Capital - Internal Reconstruction and Reduction of Share Capital.

UNIT V (20 HOURS)

Liquidation – Meaning – Order of Payment – Liquidator's Remuneration - Liquidator's Final Statement of Account (Statement of Affairs - Excluded).

THEORY- 20 % PROBLEMS- 80%

RECOMMENDED TEXT BOOKS:

1. Reddy T.S & Murthy.A, Corporate Accounting - Margham Publications, Chennai
2. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS:

3. Corporate Accounting –S. P. Jain & K. L Narang – Kalyani Publishers.
4. Corporate Accounting – S. N. Maheshwari & S. K. Maheshwari – Vikas Publication.
5. Jain, D.P, (2002). Auditing, Konark Publishers Pvt Ltd.
6. Shaikh Israr (prof.), Financial Reporting – A Master Book, Bharat Law House Pvt. Ltd (2020).
7. Gupta, R.L & Radha Swamy, M, Advanced Accountancy Volume I, Sultan Chand, New Delhi, 2017

WEB REFERENCES:

1. <https://youtube.com/@aksamazingaccountancy>
2. <https://commerceease.com/terms-of-issue-of-shares/>
3. <https://edurev.in/studytube/ICAI-Notes-of-Ch-9-3-Redemption-of-Preference-Shares/>
4. <https://blog.ipleaders.in/rules-share-capital-alteration/>
5. <https://books.google.co.in/books?isbn=8131754510>

GUIDELINES TO THE QUESTION PAPER SETTERS**QUESTION PAPER PATTERN**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 question	20-23	20	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEOR Y	PROBLE M	THEOR Y	PROBLE M	THEOR Y	PROBEL M
I	2	1	1	1	-	1
II	1	1	-	1	-	1
III	2	1	-	1	-	-
IV	1	1	1	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A - 12			SECTION B – 7		SECTION C - 4	

PO-CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	2	3	3	3
CO 2	3	3	3	2	2
CO 3	3	3	3	3	3
CO 4	2	2	2	2	3
CO 5	3	3	3	3	3
Average	2.80	2.60	2.80	2.60	2.80

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	3	3	3
CO 2	2	3	2	3	2
CO 3	3	3	3	3	3
CO 4	2	2	2	2	2
CO 5	3	3	3	3	3
Average	2.60	2.60	2.60	2.80	2.60

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Analyse accounting procedures for issue, forfeiture, and reissue of shares in corporate financial records.	PO 1, 2	PSO 1, 3, 4	K1,K2,K3,K4,K5
CO2	Prepare company final accounts, including Statement of Profit and Loss and Balance Sheet as per Schedule VI, and managerial remuneration.	PO 1, 2, 3	PSO 1, 2, 4	K1,K2,K3,K4,K5
CO3	Evaluate goodwill valuation using various methods such as average profit, super profit, and capitalization methods.	PO 1, 2, 3	PSO 1, 3	K1,K2,K3,K4,K5
CO4	Examine the effects of alteration of share capital, internal reconstruction, and capital reduction on the financial structure of a company.	PO 1, 2, 3	PSO 1, 3, 5	K1,K2,K3,K4,K5
CO5	Describe liquidation procedures, including order of payment, liquidator's remuneration, and preparation of final statements of receipts and payments.	PO 1, 3	PSO 1, 4, 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

COMPANY ACCOUNTS**Continuous Internal Assessment - Components**

Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Notebook	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Surprise class tests	5	5
Class activity 3	Case-Study analysis	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE IV
COURSE NAME: FINANCIAL MODELLING WITH POWER BI	COURSE CODE: 26UISM304P
SEMESTER: II	MARKS:100
CREDITS:4	TOTAL HOURS:75
PRACTICAL	

COURSE OBJECTIVE:

A major goal is to develop better computation skills. Improved critical thinking, decision making, and problem-solving skills will also be emphasized.

COURSE OUTCOMES:

After successful completion of this course, the student will be able to:

1. Analyse large datasets using PivotTables and Pivot Charts.
2. Utilize data validation, conditional formatting, and advanced filtering techniques.
3. Manage and clean data using Power Query and data transformation tools.
4. Create interactive dashboards and reports using Power BI visualizations.
5. Publish reports using Power BI Service.

PRACTICAL EXERCISES

1. Create a student mark sheet and assign grades using the IF function.
2. Prepare a salary sheet with Basic Pay, HRA, DA, and calculate Gross Salary.
3. Use VLOOKUP to find employee details from a given table.
4. Create a sales report and generate a bar chart.
5. Apply conditional formatting to highlight marks above 75.
6. Create a table and use COUNT, COUNTA, and COUNTIF functions.
7. Prepare a monthly expense sheet and calculate total expenses.
8. Use data validation to restrict input (only numbers between 1–100).
9. Create a table and use absolute and relative cell references.
10. Find the percentage of marks obtained by students.
11. Import an Excel dataset into Microsoft Power BI and display it in the Data View.
12. Load a sales dataset and create a table visual showing all fields.
13. Create a bar chart to display sales by product category.
14. Add a slicer to filter data by region.
15. Format a report page by changing background colour and theme
16. Create a calculated column to find total sales (Quantity × Price).
17. Build a measure to calculate total revenue using DAX.

18. Create a pie chart to show market share by category.
19. Use filters to display sales greater than a specified value.
20. Create a line chart showing monthly sales trends.
21. Apply conditional formatting to highlight high sales values.
22. Create a relationship between two tables (e.g., Sales and Customers).
23. Use Drill Down feature in a visual.
24. Create a card visual to display total profit.
25. Design a report with at least three visuals on one page.

WEB REFERENCES:

1. https://www.w3schools.com/excel/excel_exercises.php
2. <https://www.scribd.com/document/585499266/50-Ms-Excel-Assignments-Pdf-For-Practice-Free-Download>
3. <https://www.wiseowl.co.uk/power-bi/exercises/power-bi-desktop/>
4. <https://learn.microsoft.com/en-us/training/powerplatform/power-bi>
5. <https://www.workout-wednesday.com/power-bi-challenges/>

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	2	3	3	3	3
CO 2	3	3	3	2	2
CO 3	3	3	3	3	2
CO 4	3	2	2	3	3
CO 5	3	3	3	3	3
Average	2.80	2.80	2.80	2.80	2.60

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3.00	3.00	3.00	3.00	3.00

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSE D	PSOs ADDRESSE D	COGNITIVE LEVEL (K1 to K6)
CO1	Analyse large datasets using PivotTables and Pivot Charts.	PO 1, 2	PSO 1, 2, 3	K1,K2,K3,K4,K5
CO2	Utilize data validation, conditional formatting, and advanced filtering techniques.	PO 1, 2	PSO 1, 2	K1,K2,K3,K4,K5
CO3	Manage and clean data using Power Query and data transformation tools.	PO 1, 2, 3	PSO 2, 3	K1,K2,K3,K4,K5
CO4	Create interactive dashboards and reports using Power BI visualizations.	PO 1, 2, 5	PSO 1, 2, 5	K1,K2,K3,K4,K5
CO5	Publish reports using Power BI Service.	PO 1, 5	PSO 2, 4, 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

FINANCIAL MODELLING WITH POWER BI

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Record book	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Case Study Analysis	5	5
Class activity 3	Quiz	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH:2026-29
PART: III	COURSE COMPONENT: ALLIED II
COURSE NAME: PRINCIPLES OF MARKETING MANAGEMENT	COURSE CODE: 26UISM3A2
SEMESTER: II	MARKS:100
CREDITS: 5	TOTAL HOURS:75
THEORY	

COURSE OBJECTIVE:

To build a strong foundation in Marketing and empower students to effectively apply and analyse marketing strategies in modern business environments.

COURSE OUTCOMES:

After successful completion of this course, the student will be able to:

1. Explain the concepts of marketing, marketing mix, and environmental factors in business situations.
2. Apply principles of consumer behaviour, segmentation, targeting, and positioning in market analysis.
3. Implement product development, branding, and pricing strategies in marketing decisions.
4. Examine promotional tools and distribution channels to evaluate their effectiveness.
5. Assess modern marketing practices including Customer Relationship Management, sustainability, and ethical issues.

UNIT I: Fundamentals of Marketing (15 Hours)

Meaning, Definition, Nature, and Scope of Marketing - Evolution of Marketing Concepts -Role of marketing in business - Relationship of marketing with other functional areas - Role of Marketing in Economic Development - Functions of Marketing - Marketing Environment - Marketing approaches - Concept of marketing mix.

UNIT II: Consumer Behaviour & Segmentation (15 Hours)

Consumer vs customer - Buying process - Introduction to Consumer Behaviour - Factors influencing buyer behaviour -Market segmentation: need and bases -Targeting and positioning -Customer Relationship - Management (CRM) - Customer satisfaction.

UNIT III: Product & Pricing (15 Hours)

Product: goods, services, and ideas - Product characteristics and benefits - Classification: consumer goods and industrial goods - Difference between consumer and industrial goods - New product development process - Product Life Cycle - Branding: meaning and objectives - Branding-Packaging & Labeling - Pricing: meaning, objectives, and types.

UNIT IV: Promotion & Distribution

(15 Hours)

Promotion: meaning, objectives, and types - Advertising: meaning and types -Publicity and public relations-Personal selling and direct selling-Sales promotion techniques - Physical Distribution - Importance of distribution - Channels of distribution: Consumer goods, Industrial goods, Agricultural goods - Levels of channels -Distribution issues.

UNIT V: Contemporary Marketing

(15 Hours)

Digital Marketing Meaning and its types, impact of AI in Digital Marketing - Rural marketing: meaning, features, and benefits - Green marketing: meaning and importance - Services marketing: features and benefits - Marketing ethics: meaning and importance - Mini project: Social media marketing strategies.

RECOMMENDED BOOKS

1. Jayasankar, J, *Marketing*. Margham Publications.
2. Sankaran, S., *Principles of Marketing*. Margham Publications.
3. Natarajan, L, *Marketing Management*. Margham Publications.

REFERENCE BOOKS

1. Philip Kotler, P. & Kevin Lane Keller, K.L. (2016). *Marketing Management*. 15th ed. Pearson Education.
2. Philip Kotler, P. & Gary Armstrong, G. (2018). *Principles of Marketing*. 17th ed. Pearson Education.
3. Sharma, K. & Aggarwal, S. (2021). *Taxmann's Principles of Marketing*. New Delhi: Taxmann Publications.
4. Manfred Bruhn, M. (2020). *Principles of Marketing*. Springer.
5. Svend Hollensen, S. & Marc Oliver Opresnik, M.O. (2017). *Marketing: Principles and Practice*. Pearson.
6. Sangale, B. (2022). *Marketing Management*. Nirali Prakashan.
7. Kapoor, S. (2019). *Principles of Marketing Management*. Sultan Chand & Sons.
8. Ramaswamy, V. S., & Namakumari, S. (2009). *Marketing management: Global perspective, Indian context*. Macmillan.
9. Withey, F. (2006). *Marketing Fundamentals: The Official CIM Coursebook 2006/07*. Taylor & Francis.

WEB REFERENCES

1. <https://www.iedunote.com/marketing-definition-functions-importance-process>
2. <http://www.yourarticlelibrary.com/marketing/top-10-advantages-of-marketing/53152>
3. <http://www.notesdesk.com/notes/marketing/the-marketing-mix-4-ps-of-marketing/>
4. <https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html>
5. <https://www.marketingtutor.net/consumer-decision-making-process-stages/>
6. <https://courses.lumenlearning.com/boundless-marketing/chapter/ethics-in-marketing/>
7. <https://www.youtube.com/watch?v=Mco8vBAwOmA>

GUIDELINES FOR THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Short Answer Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Essay Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40

BREAKUP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	2	1
II	2	1	1
III	2	2	2
IV	2	1	1
V	3	1	1
TOTAL	12	7	6
	SECTIONA-12	SECTIONB-7	SECTIONC-6

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	3	2
CO 2	3	2	3	2	3
CO 3	3	3	3	3	3
CO 4	3	2	3	3	3
CO 5	3	3	3	3	3
Average	3.00	2.60	3.00	2.80	2.80

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	2	3	3	3	3
CO 2	3	2	2	3	2
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	2.80	2.80	2.80	3.00	2.80

PO-PSO-CO-QUESTION PAPER MAPPING

CO NO:	COURSE OUTCOMES	PO Addressed	PSO S Addressed	Cognitive Level (K1 To K6)
CO1	Explain the concepts of marketing, marketing mix, and environmental factors in business situations.	PO 1, 3	PSO 1, 4	K1,K2,K3,K4, K5
CO2	Apply principles of consumer behaviour, segmentation, targeting, and positioning in market analysis.	PO 1, 2	PSO 1, 3, 4	K1,K2,K3,K4, K5
CO3	Implement product development, branding, and pricing strategies in marketing decisions.	PO 1, 2	PSO 1, 2,4	K1,K2,K3,K4, K5
CO4	Examine promotional tools and distribution channels to evaluate their effectiveness.	PO 1, 2, 3	PSO 1, 3, 5	K1,K2,K3,K4, K5
CO5	Assess modern marketing practices including Customer Relationship Management, sustainability, and ethical issues.	PO 1, 3, 5	PSO 1, 3, 4, 5	K1,K2,K3,K4, K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PRINCIPLES AND PRACTICES OF MARKETING

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Notebook	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Surprise class tests	5	5
Class activity 3	Case-Study analysis	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH:2026-29
PART: IV	COURSE COMPONENT: NME -II
COURSE NAME: FOUNDATION OF STOCK MARKET INVESTING	COURSE CODE: 26UNME4B044
SEMESTER: II	MARKS:100
CREDITS:2	TOTAL HOURS:30
THEORY	

COURSE OBJECTIVE:

To provide fundamental knowledge of stock markets and enable students to apply and analyse trading practices, market trends, and regulatory frameworks.

COURSE OUTCOMES:

After successful completion of this course, the student will be able to:

1. Define the concepts of stock exchanges, including their functions, participants, and indices.
2. Identify bull and bear market trends in stock market scenarios.
3. List of stock trading procedures and account operations.
4. Recognize trading strategies under different market conditions.
5. State online trading practices and SEBI regulations governing securities markets.

UNIT I (6 HOURS)

Introduction to Stock Exchanges: Meaning of Stock Exchanges – Features - Functions – Importance – Stock Exchanges in India – Participants in the stock exchanges – Market Index – Types.

UNIT II (6 HOURS)

An Overview of Bull Market: Meaning of Bull Market - Indicators of Bull market - Strategies for Trading a Bull Market

UNIT III (6 HOURS)

An Overview of Bear Market: Meaning of Bear Market - Indicators of Bear market – Strategies for Trading a Bear Market.

UNIT IV (6 HOURS)

Stock Trading: Steps in Stock Trading -Online Trading Vs Offline Trading - Trading account Vs DEMAT Account – Benefits.

UNIT V (6 HOURS)

Online Trading Techniques: Strategies for online trading - Trade Settlement – Types - Intraday Trading - Features - Margin Trading - Features - Advantages - Types - SEBI guidelines for margin Trading - Insider Trading.

RECOMMENDED BOOK:

1. Dr.L.Natarajan - Securities Laws & Market Operations, Margham Publications , Chennai

REFERENCE BOOKS:

2. P.S. Balaram & Smt. T. Sri Lakshmi - Stock Market Operations, Himalaya Publishing House, New Delhi.
3. Dr.L.Natarajan - Securities Laws & Market Operations, Margham Publications , Chennai. –
4. Dr S Gurusamy - Securities Laws and Market Operations, Vijay Nicole, Chennai.

LEARNING RESOURCES:

1. <https://backup.pondiuni.edu.in/sites/default/files/security%20market%20operations-260214.pdf>
2. https://cbseacademic.nic.in/web_material/publication/cbse/45CapitalMarketOperations-XII.pdf
3. https://ebooks.lpude.in/commerce/mcom/term_4/DCOM507_STOCK_MARKET_OPERATIONS.pdf

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	2	3	3	3	2
CO 2	3	2	2	2	2
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	2.80	2.80	2.80	2.80	2.60

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	2	2	2	2
CO 3	3	3	3	3	3
CO 4	3	2	3	3	3
CO 5	3	3	3	3	3
Average	3.00	2.60	2.80	2.80	2.80

QUESTION PAPER PATTERN: MCQS

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: IV	COURSE COMPONENT: ABILITY ENHANCEMENT SKILLS-II
COURSE NAME: FINTECH FOR BUSINESS APPLICATIONS	COURSE CODE: 26USKL404
SEMESTER: II	MARKS:100
CREDITS:2	TOTAL HOURS:30

COURSE OBJECTIVE:

To provide students with comprehensive knowledge and practical understanding of FinTech tools and digital financial systems for effective application in business operations and decision-making.

COURSE OUTCOMES:

1. Define the concept, scope, and evolution of FinTech in the business environment.
2. Identify various FinTech tools and platforms used in banking, payments, and financial services.
3. Outline financial tools for business transactions and financial decision-making.
4. Recognize the impact of FinTech innovations such as blockchain and digital payments on business operations.
5. State the role of FinTech in improving efficiency, transparency, and financial inclusion in the economy.

UNIT I

(6 HOURS)

Introduction to FinTech: Meaning, scope, and evolution of FinTech - Traditional vs Digital Financial Systems - Key drivers of FinTech growth - Overview of FinTech ecosystem (startups, banks, regulators) - Role of FinTech in the digital economy

UNIT II

(6 HOURS)

Digital Payments and Banking Technologies: Digital payment systems: UPI, mobile wallets, internet banking - Payment gateways and processing systems - Basics of digital banking and neo-bank - Security issues in digital transactions - Regulatory framework in India (overview)

UNIT III

(6 HOURS)

FinTech Tools and Applications: FinTech tools for business transactions - Personal finance and business finance apps - Introduction to Robo-advisory and automated financial services - Use of FinTech in accounting and financial management - Case studies of FinTech applications in business

UNIT IV

(6 HOURS)

Emerging Technologies in FinTech: Introduction to blockchain technology - Cryptocurrencies and digital assets (concept only) - Artificial Intelligence and Machine Learning in finance - Big Data analytics in financial services - Insurtech and RegTech overview.

UNIT V

(6 HOURS)

FinTech Trends, Challenges, and Future: Recent trends in FinTech - Financial inclusion and digital divide - Risks, challenges, and ethical issues in FinTech - Cybersecurity and data privacy concerns.

RECOMMENDED TEXTBOOKS:

1. The Design of Everyday Things by Don Norman, The revised and expanded edition, 2013.
2. Lean UX: Designing Great Products with Agile Teams by Jeff Gothelf and Josh Seiden, 2013.

REFERENCE BOOKS:

1. Don't Make Me Think by Steve Krug, 3rd edition, 2014
2. The Elements of User Experience by Jesse James Garrett, 2nd edition, 2010.
3. Information Architecture: For the Web and Beyond" by Louis Rosenfeld, Peter Morville, and Jorge Arango, 4th edition, 2015.
4. Sketching User Experiences: Getting the Design Right and the Right Design" by Bill Buxton, 1st edition, 2007.
5. About Face: The Essentials of Interaction Design "by Alan Cooper, Robert Reimann, and David Cronin, 4th edition, 2015.

E-LEARNING RESOURCES:

1. <https://learn.futureskillsprime.in/journey/adobe-ux-foundation-learning-journey-this-free-of-cost>.
2. <https://userresearch.google.com/>
3. <https://www.interaction-design.org/literature/topics/visual-design>
4. <https://www.nngroup.com/articles/ux-strategy/>
5. <https://www.mockupworld.co/>

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	3	2	3	2
CO 2	3	2	3	2	2
CO 3	3	3	3	3	3
CO 4	2	3	2	2	3
CO 5	3	2	3	3	3
Average	2.80	2.60	2.60	2.60	2.60

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	2
CO 2	3	2	3	2	2
CO 3	3	3	3	3	3
CO 4	2	3	2	2	3
CO 5	3	2	3	3	3
Average	2.80	2.60	2.60	2.60	2.60

QUESTION PAPER PATTERN-MCQS

SEMESTER III

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE V
COURSE NAME: PRINCIPLES OF COST AND MANAGEMENT ACCOUNTING	COURSE CODE: 26UISM305
SEMESTER: III	MARKS:100
CREDITS: 4	TOTAL HOURS: 90
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

To develop knowledge of Cost and Management Accounting concepts and enable students to apply and analyse cost, financial, and budgeting techniques for managerial decision-making.

COURSE OUTCOMES:

After successful completion of this course, the student will be able:

1. Demonstrate cost accounting concepts through preparation of cost sheets.
2. Apply material and labour cost control techniques in cost management.
3. Prepare financial statements, analysis reports and cash flow statements.
4. Interpret financial performance using ratio analysis techniques.
5. Assess budgeting and marginal costing techniques for managerial decision-making.

UNIT I

(18 Hours)

Introduction to Cost and Management Accounting: Meaning - Objectives and Scope of Cost and Management Accounting - Cost Vs Management Accounting - Cost Classification –Costing Techniques- Preparation of Cost Sheet - Tenders and Quotation.

UNIT II

(18 Hours)

Material Control: Meaning of material control – Essentials, objectives, advantages- Store keeping and inventory control-Economic Ordering Quantity (EOQ)- Pricing of material issues – LIFO - FIFO, Simple Average Method. **Labour Cost:** Labour Turnover - Time Rate System - Piece Rate Systems - Taylor - Merrick - Halsey - Gant Task Bonus Plan.

UNIT III

(18 Hours)

Financial statements- Meaning and types of financial statements - Objectives and methods of financial statements analysis – comparative statements- common size statements - Cash flow statement – significance- preparation of cash flow statement as per AS3 - Cash from Operating, Investing and Financing activities.

UNIT IV

(18 Hours)

Ratio Analysis: Meaning – Advantages & Limitations – Classification of Ratios – Profitability Ratios – Turnover Ratios – Liquidity Ratios.

UNIT V**(18 Hours)**

Budgeting & Budgetary Control: Budgets - Classification of Budgets – Advantages & Limitations of Budgetary Control - Preparation of Budgets: Flexible Budget – Cash Budget - **Marginal Costing:** Definition of Marginal Costing - Features - Assumption - Break Even Analysis - PV Ratio Analysis - Margin of Safety.

THEORY- 20 % PROBLEMS-80 %**RECOMMENDED BOOKS:**

1. T.S. Reddy and Y. Hari Prasad Reddy - Cost and Management Accounting, Margham Publication, Chennai

REFERENCE BOOKS:

1. P C Tulsian, Bharat Tulsian & Tushar - Cost and Management Accounting, Sultan Chand & Sons, New Delhi
2. T.S. Reddy and Y. Hari Prasad Reddy - Cost and Management Accounting, Margham Publication, Chennai
3. S.N.Maheshwari - Cost & Management Accounting, Sultan Chand & Sons, New Delhi
4. S.P Jain & Narang - Cost and Management Accounting, Kalyani Publisher, Chennai
5. M. N. Arora – Cost and Management Accounting, Himalaya Publishing house, Mumbai.

LEARNING RESOURCES:

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-10-January-2021.pdf>
2. https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf
3. https://www.srinivasaacademy.com/downloads/235/42_Paper3CostandManagementAccounting_Module1.pdf
4. http://sdeuoc.ac.in/sites/default/files/sde_videos/core%20BBA.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 question	20-23	20	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEOR Y	PROBLE M	THEOR Y	PROBLE M	THEOR Y	PROBEL M
I	2	1	1	1	-	1
II	1	1	-	1	-	1
III	1	1	-	1	-	1
IV	2	1	1	1	-	-
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
SECTION A - 12			SECTION B – 7		SECTION C - 4	

PO-CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	2	3	3
CO 2	2	2	3	3	2
CO 3	3	3	3	3	3
CO 4	2	3	2	2	2
CO 5	3	3	3	3	3
Average	2.60	2.80	2.60	2.80	2.60

PSO-CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	3	3	3
CO 2	3	3	2	3	3
CO 3	2	3	3	3	2
CO 4	3	2	3	2	2
CO 5	3	3	3	3	3
Average	2.80	2.60	2.80	2.80	2.60

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Demonstrate cost accounting concepts through preparation of cost sheets.	PO 1, 2	PSO 1, 2, 4	K1,K2,K3,K4,K5
CO 2	Apply material and labour cost control techniques in cost management.	PO 1, 2	PSO 1, 2, 3	K1,K2,K3,K4,K5
CO 3	Prepare financial statements analysis reports and cash flow statements.	PO 1, 2, 3	PSO 1, 2, 3	K1,K2,K3,K4,K5
CO 4	Interpret financial performance using ratio analysis techniques.	PO 1, 2, 3	PSO 1, 3	K1,K2,K3,K4,K5
CO 5	Assess budgeting and marginal costing techniques for managerial decision-making.	PO 1, 2, 3	PSO 1, 3, 4	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create
PRINCIPLES OF COST AND MANAGEMENT ACCOUNTING

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Notebook	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Debate	5	5
Class activity 3	Case-Study analysis	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE -VI
COURSE NAME: RDBMS WITH SQL-THEORY	COURSE CODE: 26UISM306
SEMESTER: III	MARKS:100
CREDITS:4	TOTAL HOURS: 90
THEORY	

COURSE OBJECTIVE:

This course provides knowledge of Relational Database Management Systems (RDBMS) and SQL for designing, storing, and managing data efficiently. It develops practical skills in database creation, query processing, normalization, and transaction management.

COURSE OUTCOMES:

After successful completion of this course, the student will be able:

1. Explain the fundamental concepts of database systems, data models, and relational database design principles.
2. Apply relational algebra, tuple relational calculus, and SQL queries for efficient data manipulation and retrieval.
3. Analyse normalization techniques, functional dependencies, indexing, and hashing methods in database design.
4. Demonstrate query processing, query optimization, and query evaluation techniques in relational databases.
5. Examine transaction management, concurrency control, and database recovery mechanisms for maintaining data consistency and integrity.

UNIT-I

(18 Hours)

Database and Database Management Systems: Introduction-Meaning and Definition of Database Management System - Components of Database Management System - Database Engine - Data Dictionary - Query Processor - Report Writer - Forms Generator - Application Generator - Advantages of database Management Systems. History of Database Management System- Hierarchical Databases-Network Databases - Relational Databases - Object Oriented Databases.

UNIT-II

(18 Hours)

Designing Databases-Identifying User Requirements-Business Objects -Tables and Relationships- Definitions - Primary key. Class Diagrams-Classes and Entities-Association and Relationships. Data Types – Text – Numbers - Dates and Times-Binary Objects-Computed Values-User- Defined Types - Events.

UNIT-III**(18 Hours)**

Data Queries-Query Basics-Single Table-Introduction to SQL-Sorting the Output-Distinct-Useful WHERE clauses. Computations- Basic Arithmetic Operators-Aggregation- Functions. Subtotals and GROUP BY-Conditions on Totals (HAVING)-WHERE versus HAVING. Multiple Tables-Joining Tables- Identifying Columns in Different Tables-Joining Many Tables-Create View.

UNIT-IV**(18 Hours)**

SQL Syntax-Alter Table-Commit Work-Create Table-View-Delete-Drop-Insert-Grant- Revoke Rollback-Select-Select Into-Update-Sub query with ANY and ALL-Inner Join and Outer Join.

UNIT-V**(18 Hours)**

Relational Implementation- Primary Key, Composite Key and Foreign Keys- Relationships in the Relational Model Introduction to ER Model- One-to-One, One to- Many, Many to Many relationship- Examples of DDL – Data Definition Language-DQL – Data Query Language- DML– Data Manipulation Language-DCL – Data Control Language.

RECOMMENDED BOOKS :

1. DATABASE SYSTEMS USING ORACLE – Nilesh Shah, 2nd edition, PHI. (UNIT-I: Chapters 1 & 2 UNIT-II: Chapters 3 & 4 UNIT III: Chapters 5 & 6 UNIT-IV: Chapters 10 & 11 UNIT-V: Chapters 12,13 & 14)

REFERENCE BOOKS :

1. DATABASE MANAGEMENT SYSTEMS – Arun Majumdar & Pritimoy Bhattacharya, 2007, TMH.
2. DATABASE MANAGEMENT SYSTEMS – Gerald V. Post, 3rd edition, TMH.

WEB REFERENCES:

1. <https://www.ibm.com/docs/en/informix-servers/14.10?topic=format-defining-composite-primary-foreign-keys>
2. <https://www.geeksforgeeks.org/composite-key-in-database/>
3. <https://www.techopedia.com/7/32101/storage/what-is-the-difference-between-a-composite-key-primary-key-and-foreign-key>
4. <https://www.tutorialspoint.com/Composite-Key-in-RDBMS>

GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions	20-25	10	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A	SECTION B	SECTION C
I	3	2	1
II	3	2	2
III	2	1	1
IV	2	1	1
V	2	1	1
TOTAL	12	7	6
SECTION A - 12		SECTION B - 7	SECTION C - 6

PO -CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	2	3	2	3	3
CO 5	3	3	3	3	3
Average	2.80	3.00	2.80	3.00	3.00

PSO -CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	2	2
CO 5	3	3	3	3	3
Ave.	3.00	3.00	3.00	2.80	2.80

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the fundamental concepts of database systems, data models, and relational database design principles.	PO 1, 2	PSO 1, 2, 5	K1,K2,K3,K4, K5
CO2	Apply relational algebra, tuple relational calculus, and SQL queries for efficient data manipulation and retrieval.	PO 1, 2	PSO 1, 2, 3	K1,K2,K3,K4 ,K5
CO3	Analyse normalization techniques, functional dependencies, indexing, and hashing methods in database design.	PO 1, 2, 3	PSO 1, 2, 3	K1,K2,K3,K4, K5
CO4	Demonstrate query processing, query optimization, and query evaluation techniques in relational databases.	PO 1, 2, 5	PSO 1, 2, 5	K1,K2,K3,K4, K5
CO5	Examine transaction management, concurrency control, and database recovery mechanisms for maintaining data consistency and integrity.	PO 1, 2, 3	PSO 1, 3, 5	K1,K2,K3,K4, K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create
RDBMS WITH SQL - THEORY

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Record book	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Case Study Analysis	5	5
Class activity 3	Quiz	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE VII
COURSE NAME: RDBMS WITH SQL - PRACTICAL	COURSE CODE: 26UISM307P
SEMESTER: III	MARKS:100
CREDITS: 4	TOTAL HOURS:90
PRACTICAL	

COURSE OBJECTIVE:

To enable students to understand the fundamentals of Relational Database Management Systems (RDBMS) and develop the ability to design, create, and manage databases using SQL for effective data handling and decision-making.

COURSE OUTCOMES:

After successful completion of this course, the student will be able to:

1. Create and manage databases using SQL queries and commands.
2. Design normalized database schemas to ensure data integrity and reduce redundancy.
3. Implement constraints, keys, and relationships within relational databases.
4. Develop database applications using stored procedures, triggers, and views.
5. Evaluate database security mechanisms and implement access control strategies

PRACTICAL EXERCISES

1. Create a database for a college management system.
2. Create a table for Students with appropriate fields and data types.
3. Insert at least 10 records into the Students table.
4. Display all records from the Students table.
5. Retrieve only student names and ages from the table.
6. Update the age of a specific student.
7. Delete a record from the Students table based on student ID.
8. Add a new column (Email) to the Students table.
9. Modify the data type of an existing column.
10. Rename the Students table.
11. Create a table for Courses with primary key and constraints.
12. Apply NOT NULL and UNIQUE constraints on selected columns.
13. Create a table with a FOREIGN KEY referencing another table.
14. Display records using WHERE condition (e.g., age > 18).
15. Use ORDER BY to sort student records in ascending and descending order.

16. Use aggregate functions (COUNT, SUM, AVG) on a table.
17. Group records using GROUP BY clause.
18. Filter grouped data using HAVING clauses.
19. Perform INNER JOIN between Students and Courses tables.
20. Perform LEFT JOIN and RIGHT JOIN on two related tables.
21. Create a view for selected student data.
22. Create an index on a column to improve performance.
23. Write a subquery to find students with highest marks.
24. Create a stored procedure to insert data into a table.
25. Create a trigger that updates a log table when a record is deleted.

RECOMMENDED BOOKS:

1. Relational Database Design & SQL-James Cooper -Edition: 2nd Edition (2024)
2. Learning SQL: Generate, Manipulate, and Retrieve Data-Author: Alan Beaulieu-Edition: 3rd Edition

REFERENCE BOOKS:

1. SQL in a Nutshell-**Authors:** Kevin Kline, Regina O. Obe, Leo S. Hsu -**Edition:** 4th Edition (2022)
2. RDBMS In-Depth-Author: Dr. Madhavi Vaidya -Edition: Latest (2021)

WEB REFERENCES

1. <https://www.ibm.com/docs/en/informix-servers/14.10?topic=format-defining-composite-primary-foreign-keys>
2. <https://www.geeksforgeeks.org/composite-key-in-database/>
3. <https://www.techopedia.com/7/32101/storage/what-is-the-difference-between-a-composite-key-primary-key-and-foreign-key>
4. <https://www.tutorialspoint.com/Composite-Key-in-RDBMS>

PO-CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3.00	3.00	3.00	3.00	3.00

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3.00	3.00	3.00	3.00	3.00

PO-PSO-CO-QUESTION PAPER MAPPING

CO NO:	COURSE OUTCOMES	PO ADDRESSED	PSO's ADDRESSED	COGNITIVE LEVEL (K1 TO K6)
CO1	Create and manage databases using SQL queries and commands.	PO 1, 2	PSO 1	K1,K2,K3,K4, K5
CO2	Design normalized database schemas to ensure data integrity and reduce redundancy.	PO 1, 2, 3	PSO 1, 2	K1,K2,K3,K4, K5
CO3	Implement constraints, keys, and relationships within relational databases.	PO 1, 2	PSO 1, 2	K1,K2,K3,K4, K5,K6
CO4	Develop database applications using stored procedures, triggers, and views.	PO 1, 2, 5	PSO 2	K1,K2,K3,K4, K5,K6
CO5	Evaluate database security mechanisms and implement access control strategies	PO 1, 3, 5	PSO 3	K1,K2,K3,K4, K5,K6

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE VIII
COURSE NAME: LEGAL FRAMEWORK OF BUSINESS	COURSE CODE: 26UISM308
SEMESTER: III	MARKS:100
CREDITS: 4	TOTAL HOURS: 75
THEORY	

COURSE OBJECTIVE:

To provide knowledge of Business Law and Company Law and enable students to understand legal principles related to contracts, sale of goods, consumer protection, and company administration for effective business decision-making.

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Explain the principles of contract law by identifying valid contracts and their essential elements.
2. Explain legal provisions related to performance, discharge, and breach of contract in business situations
3. Apply the provisions of the Sale of Goods Act and the Consumer Protection Act in practical business cases.
4. Examine company formation, prospectus, and legal requirements under the Companies Act, 2019.
5. Assess company management functions including directors, meetings, resolutions, and winding-up procedures.

UNIT I: Law of Contract – Fundamentals

(15 HOURS)

Law of Contract: meaning and essentials of Business Law - Essential elements of a valid contract
Classification of contracts - Offer and acceptance - Capacity of parties to contract - Free consent
Consideration.

UNIT II: Performance and Discharge of Contract

(15 HOURS)

Contingent contracts - Performance of contract - Discharge of contract - Remedies for breach of contract - Quasi contracts.

UNIT III: Sale of Goods Act & Consumer Protection Act

(15 HOURS)

Sale of Goods Act (1930): meaning and essentials - Conditions and warranties - Transfer of ownership - Rights of unpaid seller - Consumer Protection Act (Companies Act 2019): rights of consumers - Consumer dispute redressal mechanism

UNIT IV: Company Law (Companies Act 2019) – Formation and Documents (15 HOURS)

Company: definition and characteristics - Types of companies - Formation and incorporation of company - Memorandum of Association: meaning and contents - Articles of Association: meaning and contents - Prospectus: meaning, contents, types - Misstatement in prospectus and liability.

UNIT V: Company Management and Winding Up**(15 HOURS)**

Directors: appointment, powers, and duties - Independent Director and Women Director - Company meetings: Annual General Meeting and Extra-ordinary General Meeting - Procedure of meetings: Notice, Agenda, Quorum, Voting, Proxy, Minutes - Resolution: meaning and types - Winding up of companies.

RECOMMENDED TEXTBOOKS

1. Kapoor N. D, Business Laws, 15th Edition Sultan Chand Publications, 2019.
2. Kapoor N. D, Elements of Company Law, Sultan Chand Publications, 2019.

REFERENCE BOOKS

1. Murugasen S Dr., Dr. T. K. Avvai Kothai, Dr. G. Ravi and Dr. E. Viswanathan , Business Laws, Himalaya Publishing House.
2. P.C.Tulsian, Business Laws, Tata Mc Graw Hill, 2nd Edition.
3. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
4. S.S. Gulshan and G.K. Kapoor, Business Law including Company Law, 12th Edition, New Age International (P) Ltd. Publishers.
5. Saravanavel P. and S. Sumathi, Legal Systems in Business, Himalaya Publishing House, 2011.

E-LEARNING RESOURCES

1. https://Onlinecourses.Swayam2.Ac.In/Cec20_Hs23/Preview
2. https://onlinecourses.nptel.ac.in/noc22_mg52/preview
3. https://iica.nic.in/Forthcoming_Programmes.aspx

GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions(each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions(each in 1200 words)	20-25	10	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	1
II	2	2	1
III	3	1	2
IV	2	1	1
V	3	1	1
TOTAL	12	7	6
SECTION A 12		SECTION B 7	SECTION C 6

PO CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	3	3	3	3
CO 2	2	3	3	2	3
CO 3	3	3	2	3	3
CO 4	2	2	3	3	2
CO 5	3	3	3	3	3
Avg	2.60	2.80	2.80	2.80	2.80

PSO CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	2	2	2	3
CO 3	3	3	3	3	3
CO 4	2	2	3	3	2
CO 5	3	3	3	3	3
Avg	2.80	2.60	2.80	2.80	2.80

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the principles of contract law by identifying valid contracts and their essential elements.	PO 1, 3	PSO 1, 4	K1,K2,K3,K4, K5
CO2	Explain legal provisions related to performance, discharge, and breach of contract in business situations	PO 1, 3	PSO 1, 3, 4	K1,K2,K3,K4, K5
CO3	Apply the provisions of the Sale of Goods Act and the Consumer Protection Act in practical business cases.	PO 1, 2, 3	PSO 1, 3, 4	K1,K2,K3,K4, K5
CO4	Examine company formation, prospectus, and legal requirements under the Companies Act, 2019.	PO 1, 2	PSO 1, 4	K1,K2,K3,K4, K5
CO5	Assess company management functions including directors, meetings, resolutions, and winding-up procedures.	PO 1, 2, 3	PSO 1, 3, 4, 5	K1,K2,K3,K4, K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

LEGAL FRAMEWORK OF BUSINESS

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Notebook	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Debate	5	5
Class activity 3	Case-Study analysis	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: III	COURSE COMPONENT: ALLIED-III
COURSE NAME: STATISTICS AND OPERATIONS RESEARCH - I	COURSE CODE: 26UCOM3A3
SEMESTER: III	MARKS:100
CREDITS: 5	TOTAL HOURS: 90
THEORY AND PROBLEMS	

((Common to B.Com (GEN), B.Com (A&F), B. Com (ISM), B.Com (MM), B.Com (BM), BBA)

COURSE OBJECTIVE:

To strengthen the knowledge on statistics and operations research

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Apply statistical methods for data collection, analysis, and interpretation.
2. Analyse data using measures of central tendency, dispersion, and probability techniques.
3. Solve decision-making problems using operations research models.
4. Interpret statistical results for business and managerial decision-making.
5. Develop mathematical models for efficient resource allocation and planning.

UNIT I

(18 Hours)

Introduction to Statistics and Measures of Central Tendency: Introduction, Definition and limitations of statistics, Graphical representation: Bar diagram, Pie chart, Histogram, Frequency polygon. Mean, Median, Mode and their applications.

UNIT II

(18 Hours)

Measures of Dispersion: Measures of dispersion: Range, Quartile deviation, coefficient of quartile deviation, Mean deviation, coefficient of mean deviation, Standard deviation, coefficient of variation.

UNIT III

(18 Hours)

Correlation and Regression: Correlation: Meaning, Applications, types of degree of correlation, Scatter diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation. Regression: Meaning, uses, Difference between correlation and regression, linear regression equations.

UNIT IV

(18 Hours)

Linear Programming Problem: Introduction, formulation, Graphical method.

UNIT V

(18 Hours)

Network Analysis: Introduction, planning, scheduling, control, basic technologies, rules for constructing a project network, network construction, Program Evaluation Review Techniques. (PERT) – Critical Path Method (CPM).

RECOMMENDED TEXTBOOKS:

1. Statistical methods by S.P. Gupta.
2. Resource Management Techniques by V. Sundaresan, K.S. Ganapathy Subramanian, Ganesan. – ARS Publications.

REFERENCE BOOKS:

1. Statistical and numerical methods – P.R. Vittal – Margham Publications.
2. Operations Research - P.R. Vittal – Margham Publications.

WEB REFERENCES:

1. <https://www-statisticshowto-com.webpkgcache.com/doc/s/www.statisticsshowto.com/probability-and-statistics/statistics-definitions/mean median- mode/>
2. <http://www.uop.edu.pk/ocontents/Chatper%202.pdf>
3. https://udrc.lkouniv.ac.in/Content/DepartmentContent/SM_d89ccf05-7de1-4a30-a134-3143e9b3bf3f_38.pdf
4. https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/mathematics/14. operations research /01. linear programming problemmathematical formulation of lpp and graphical method for solving lpp/et/9218_et et.pdf
5. <https://www.slideshare.net/KamelAttar/operation-researchnetwork-analysis-critical path-method>

GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1 - 12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13 - 19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20 - 25	10	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEOR Y	PROBLE M	THEOR Y	PROBLE M	THEOR Y	PROBLE M
I	2	-	-	1	1	-
II	1	1	1	-	-	1
III	1	1	1	1	-	1
IV	1	1	-	1	1	1
V	1	1	1	1	-	1
Any Unit	2	-	-	-	-	-
TOTAL	8	4	3	4	2	4
SECTION A - 12			SECTION B - 7		SECTION C - 6	

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	2	3
CO 2	2	2	2	0	2
CO 3	2	2	3	0	3
CO 4	3	3	2	2	2
CO 5	3	3	3	3	2
Ave.	2.4	2.6	2.4	2.6	2.4

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	2	2	3
CO 2	2	3	3	2	3
CO 3	2	2	2	2	2
CO 4	3	3	3	2	2
CO 5	2	2	2	1	2
Ave.	2.4	2.6	2.4	2.6	2.4

PO - PSO – CO QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSE D	PSOs ADDRESSE D	COGNITIVE LEVEL (K1 to K6)
CO 1	Apply statistical methods for data collection, analysis, and interpretation.	PO 1, 2	PSO-1, 2, 3	K1,K2,K3,K4, K5
CO 2	Analyse data using measures of central tendency, dispersion, and probability techniques.	PO 1, 2, 3	PSO-1, 3	K1,K2,K3,K4, K5
CO 3	Solve decision-making problems using operations research models.	PO 1, 2	PSO-1, 2, 3	K1,K2,K3,K4, K5
CO 4	Interpret statistical results for business and managerial decision-making.	PO 1, 2, 3	PSO-1, 3, 4	K1,K2,K3,K4, K5
CO 5	Develop mathematical models for efficient resource allocation and planning.	PO 1, 2, 3	PSO-1, 3, 5	K1,K2,K3,K4, K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Notebook	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Surprise Test focusing on formulas	5	5
Class activity 3	Group Activity to solve problems	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH:2026-29
PART: IV	COURSE COMPONENT: ABILITY ENHANCEMENT SKILLS-III
COURSE NAME: FOUNDATIONS OF QUANTITATIVE APTITUDE	COURSE CODE: 26USKL402
SEMESTER: II	MARKS:100
CREDITS:2	TOTAL HOURS:30
PROBLEMS	

COURSE OBJECTIVE:

Develop learners' problem-solving skills and critical thinking abilities in the context of recruitment aptitude tests.

COURSE OUTCOMES:

After successful completion of this course, the student will be able to:

1. Apply the concepts of number systems, divisibility rules, and number series to solve numerical problems.
2. Compute HCF and LCM of numbers using prime factorization method.
3. Apply percentage concepts to solve problems involving profit, loss, cost price, and selling price.
4. Compare simple interest and compound interest to solve financial problems.
5. Interpret data from tables and graphs to draw meaningful conclusions.

UNIT I

(6 HOURS)

Numbers: Numbers and their classification, test for divisibility of numbers, General properties of divisibility, division and remainder, remainder rules.

Number Series: Number series, three steps to solve a problem on series, two-line number series, sum rules on natural numbers.

UNIT II

(6 HOURS)

Factors, Multiples, Principal of Prime factorization, Highest Common Factor (HCF) and Least Common Multiple (LCM), Product of two numbers, Difference between HCF and LCM.

UNIT III

(6 HOURS)

Percentage: Introduction, fraction to rate percent, rate percent to fraction, rate percent of a number, express a given quantity as a percentage of another given quantity, convert a percentage into decimals and convert a decimal into percentage.

Profit and Loss: Gain/Loss and % gain and % loss, relation among Cost price, Sale price, Gain/Loss and % gain and % loss.

UNIT IV**(6 HOURS)**

Simple Interest: Definition, effect of change of P, R and T on Simple Interest, amount. Compound Interest: Introduction, conversion period, basic formula, to find the Principal/Rate/Time, Difference between Simple Interest and Compound Interest.

UNIT V**(6 HOURS)**

Tabulation, Bar Graphs, Pie Charts, Line Graphs, average.

RECOMMENDED TEXTBOOKS:

1. Quantitative Aptitude by R.S. Agarwal

REFERENCE BOOKS:

1. Quantitative Aptitude by Abhijit Guha, Fourth Edition.
2. Quantitative Aptitude by Ramandeep Singh.

WEB REFERENCES:

1. <https://byjus.com/maths/numeralsystem/#:~:text=crore%20is%207.International%20Numeral%20System,8%20%E2%80%93%20Ones>
2. <https://byjus.com/maths/hcf-and-lcm/>
3. <https://byjus.com/maths/profit-loss-percentage/https://www.vedantu.com/jee-main/maths-difference-between-simple-interest-and-compound-interest>
4. <https://sites.utexas.edu/sos/guided/descriptive/descriptivec/frequency/>

GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Multiple Choice Questions: Answer 20 out of 20 questions (each question carries one mark)	1 - 20	20	20
B	Answer any 5 out of 7 questions (each question carries 6 marks)	21 - 27	6	30
TOTAL MARKS				50

BREAK UP OF QUESTIONS FOR PROBLEMS

UNITS	SECTION A	SECTION B
I	4	1
II	4	1
III	4	1
IV	4	1
V	4	1
Any Unit	-	2
TOTAL	20	7

PO - PSO – CO QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Apply the concepts of number systems, divisibility rules, and number series to solve numerical problems.	PO 1, 2	PSO - 1, 3	K1,K2,K3,K4, K5
CO 2	Compute HCF and LCM of numbers using prime factorization method.	PO 1, 2	PSO - 1, 3	K1,K2,K3,K4, K5
CO 3	Apply percentage concepts to solve problems involving profit, loss, cost price, and selling price.	PO 1, 2, 3	PSO - 1, 3, 4	K1,K2,K3,K4, K5
CO 4	Compare simple interest and compound interest to solve financial problems.	PO 1, 2	PSO-1, 3, 5	K1,K2,K3,K4, K5
CO 5	Interpret data from tables and graphs to draw meaningful conclusions.	PO 1, 2, 3	SO-1, 2, 3	K1,K2,K3,K4, K5

SELF-STUDY COURSE (COMPULSORY)

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH:2026-29
PART: IV	COURSE COMPONENT: SELF-STUDY COURSE
COURSE NAME: INDIAN HERITAGE AND KNOWLEDGE SYSTEM	COURSE CODE: 26USSP401
SEMESTER: III	MARKS:100
CREDITS: 2	TOTAL HOURS: NIL
QUESTION PAPER PATTERN: MCQ	
THEORY	

COURSE OBJECTIVE:

Delving into Indian Heritage, this course focuses on South Indian cultures and ancient knowledge like Yoga, Ayurveda, and Siddha, shaping the Nation's identity.

COURSE OUTCOMES:

1. Recall the key features of Indian heritage and its role in shaping cultural identity.
2. Identify the artistic, architectural, and literary achievements of South India and other regions.
3. List traditional practices preserved through folklore across India.
4. Recall the principles of ancient Indian sciences related to physical, mental, and spiritual well-being.
5. Describe the connections between spiritual, medicinal, and artistic elements in Indian heritage.

UNIT I: Introduction to Indian Heritage

- Concept of Heritage: Definition, the importance of studying heritage, and its diverse forms.
- Cultural Landscape of India: Overview of major cultural zones in India, with a focus on South India.

Key Concepts: Cultural heritage, diversity, tangible heritage (e.g., monuments), intangible heritage (e.g., traditions, practices).

UNIT II : Cultural Tapestry of South India

Literature: The classical Tamil literature of *Sangam poetry*, the epic Kannada works like the "*Kuvempu Ramayana*," the Telugu compositions of *Annamacharya*, and the poetic Malayalam works of Kerala's rich literary tradition.

Painting: The intricate gold leaf work of *Tanjore painting*, the intricate patterns of *Mysore painting*, hand-painting or block-printing of *Kalamkari*.

Theatre: The ancient art form of *Koothu* and the elaborate dance-dramas of *Bhagavata Mela* in

Tamil Nadu, and the colourful folk theatre of *Yakshagana* in Karnataka.

UNESCO Indian Heritage Sites: *Great Living Chola Temples* artistry, *Hampi-Virupaksha Temple* and the *Vijaya Vittala Temple*, *Mahabalipuram*- a treasure trove of Pallava art, *Mysore Palace*- Indo-Saracenic architecture, *Periyar National Park*- Western Ghats, *Kanchipuram*-City of Thousand Temples

UNIT III: Tamil Nadu Folklores

Origins and Significance: Historical background of Tamil Nadu folklore and its cultural significance.

Folk Dances: Exploration of traditional Tamil folk dances like *Karakattam*, *Kolattam*, and *Kummi*.

Folk Music: Overview of folk music traditions in Tamil Nadu, including *Parai Attam* and *Villu Paatu*.

Rituals and Festivals: Understanding the role of folklore in Tamil Nadu's rituals and festivals- *Pongal* and *Jallikattu*.

Key Concepts: *Karakattam*, *Kolattam*, *Parai Attam*, *Villu Paatu*, Tamil folk tales, cultural rituals.

UNIT IV: Unveiling the Knowledge Systems

Cultural Landscape of India: Overview of major cultural zones in India, with a focus on South India.

Yoga: Exploring the various aspects of Yoga - its philosophy, Eight Limbs, practices (e.g., *Asanas*, *Pranayama*), and benefits for physical and mental well-being.

Ayurveda: Understanding the core principles of Ayurveda - its focus on holistic health, diagnosis, and treatment methods.

Key Concepts: Yoga philosophy, *Asanas*, *Pranayama*, *Tridosha* theory (Ayurveda), *Doshas* (*Vata*, *Pitta*, *Kapha*), *Panchakarma*, herbal medicine, Ayurvedic lifestyle.

Unit V: Siddha Tradition and Other Knowledge Systems

Siddha Tradition: Origins, philosophy, medicinal practices, and spiritual aspects.

Other Important Knowledge Systems: *Jyotish Shastra* (Indian astrology), *Natya Shastra* (Treatise on performing arts).

Key Concepts: Siddha literature, alchemy, and spirituality in Siddha tradition. *Pancha Boothas* (Siddha), herbal remedies, Planetary influences, elements of classical Indian dance and music, and aesthetics in *Natya Shastra*.

2. CONTEMPORARY WORLD AND SUSTAINABLE DEVELOPMENT

COURSE CODE: 26USSP402

COURSE OBJECTIVE:

Delving into global dynamics, this course highlights Asia and India's pivotal role in achieving global sustainability objectives.

COURSE OUTCOMES:

1. Identify the key actors and institutions that shape the contemporary world order.
2. Describe the political, economic, and security challenges in major Asian regions.
3. Recall the causes and human impact of recent wars and conflicts.
4. Describe the principles of sustainable development and their relevance at local, national, and global levels.
5. Identify India's contributions to the SDGs through Tamil Nadu's programs.

Unit 1: Global Governance and Institutions

- **State & Non-State Actors:** Definition, types (nation-states, failed states), functions.

Key Actors: International states, Intergovernmental organizations (IGOs), non-governmental organizations (NGOs), multinational corporations (MNCs).

- **United Nations (UN):** Structure, key organs (General Assembly, Security Council), functions, WB, & others.

Key Concepts: United Nations General Assembly, United Nations Security Council.

- **Regional Organizations:** European Union (EU), African Union (AU), North Atlantic Treaty Organization (NATO)

Key Concepts: European Union Commission, African Union Commission, North Atlantic Treaty Organization.

- **International Law and Treaties:** Significance, role in addressing global challenges.

Key Concepts: International Court of Justice, International Criminal Court, Geneva Conventions.

Unit 2: Contemporary Asia Major Geographical Regions

- **Middle East:** Characterized by rich oil reserves, Complex political dynamics, and ongoing conflicts. *Key countries: Iran, Iraq, Israel, Saudi Arabia, Syria, Turkey*
- **Southeast Asia:** Rapid economic growth, Challenges- maritime security and environmental degradation. *Philippines, Singapore, Thailand, Vietnam*

- **Far East:** Major economic powerhouses and Potential flashpoints.

North Korea, South Korea

- **Rise of China:** Political-South China Sea, Territorial disputes and Competition for Resources.
Economic- China's Belt and Road Initiative (BRI)
- **Major Economic Centers:** **Singapore-** Global financial hub, **Hong Kong-** Special Administrative Region of China, **United Arab Emirates (UAE)-** Diversified economy driven by oil and gas, tourism, and trade.

Regional Organizations:

- Association of Southeast Asian Nations (ASEAN)
- South Asian Association for Regional Cooperation (SAARC)
- Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation (BIMSTEC)
- Asia-Pacific Economic Cooperation (APEC)
- Shanghai Cooperation Organization (SCO)

Unit 3: Recent Wars of the World

- **Syrian Civil War (2011-present):** Bashar al-Assad regime, Syrian opposition groups, ISIS. *conflict, humanitarian crisis, foreign intervention, refugee crisis.*
- **Yemeni Civil War (2015-present):** Houthi rebels, Yemeni government, Saudi-led coalition. *, humanitarian crisis, role of Iran and Saudi Arabia, UN peace efforts.*
- **Ukraine Conflict (2014-present):** Ukrainian government, Russian-backed separatists, Russia. *of Crimea, Donbas region conflict, Minsk agreements, NATO-Russia tensions.*
- **Ethiopia Civil War (2020-present):** Ethiopian government, Tigray People's Liberation Front (TPLF), Eritrean forces.

Key Concepts: Tigray conflict, humanitarian crisis, regional implications, efforts for cease fire and peace talks.

Nagorno-Karabakh War (2020): Armenia, Azerbaijan, Russia.

Key Concepts: Conflict over Nagorno-Karabakh region, ceasefire agreement, role of Turkey, peace negotiations.

- **Myanmar Civil War (2021-present):** Myanmar military (Tatmadaw), ethnic armed groups, and Civilian resistance. *Rohingya crisis, ethnic conflicts, ASEAN mediation efforts.*

Unit 4: Sustainable Development Goals

- **Definition of Sustainable Development:** Balancing economic, social, and environmental needs.
Key Concepts: United Nations Development Programme (UNDP), World Wildlife Fund (WWF), Sustainable Development Solutions Network (SDSN).

- **UN Sustainable Development Goals (SDGs):** Overview, targets.
Nations, national governments, NGOs, private sector.
- **Challenges and Opportunities:** Achieving sustainability, global cooperation.
Key Concepts: United Nations, national governments, civil society organizations, multinational corporations.

Unit 5: India's Role in Achieving Sustainable Development Goals (SDGs) with Tamil

NaduInitiatives Addressing Basic Needs:

- **Goal 1: No Poverty**
 - National Rural Employment Guarantee Act (NREGA)
 - Kalaigal Kanchi Thalaiyalar Scheme
 - Ungal Thozhil Udhayanam (UTOY)
- **Goal 2: Zero Hunger**
 - National Food Security Act (NFSA)
 - Nutritious Noon Meal Programme
 - Annadhanam Scheme
 - Amma Unavagam
- **Goal 3: Good Health and Well-being**
 - National Health Mission (NHM)
 - Health Insurance of Tamil Nadu
 - Chief Minister's Comprehensive Health Insurance Scheme
 - Maruthuva Mitri
 - Amma Mini Clinics

Ensuring Essential Services:

- **Goal 4: Quality Education**
 - Sarva Shiksha Abhiyan (SSA)
 - Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
 - Namakkal District Library Scheme
 - Pudhumai Penn Scheme under Higher Education Assurance Scheme (HEAS)
 - Free Coaching for Competitive Exams
- **Goal 6: Clean Water and Sanitation**
 - Swachh Bharat Mission (Clean India Mission)
 - National Rural Drinking Water Programme (NRDWP)
 - Jal Jeevan Mission Tamil Nadu
 - Namakku Naathe Scheme
 - Kudimaramathu Scheme

- **Goal 7: Affordable and Clean Energy**
 - National Solar Mission
 - Tamil Nadu Solar Energy Policy
 - Green House Scheme

Building Sustainable Communities:

- **Goal 11: Sustainable Cities and Communities**
 - Smart Cities Mission
 - Atal Mission for Rejuvenation and Urban Transformation (AMRUT)
 - Adi Dravidar Housing Scheme
- **Goal 13: Climate Action**
 - National Action Plan on Climate Change (NAPCC)
 - International Solar Alliance
 - Tamil Nadu Wind Energy Policy 2019
- **Goal 17: Partnerships for the Goals**
 - Development Assistance Programmes (DAPs)
 - International Development Cooperation (IDC)

SEMESTER IV

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE IX
COURSE NAME: DATA ANALYSIS USING PYTHON - THEORY	COURSE CODE: 26UISM309
SEMESTER: IV	MARKS:100
CREDITS: 4	TOTAL HOURS: 90
THEORY	

COURSE OBJECTIVE:

To learn how to install Python, start the Python shell and perform basic calculations, print text on the screen and create lists, and perform simple control flow operations using if statements and for loops.

COURSE OUTCOMES:

After successful completion of this course, the student will be able:

1. Analyse different data structures including lists, tuples, sets, and dictionaries.
2. Examine file handling techniques and exception handling mechanisms.
3. Evaluate the use of Python libraries for various applications.
4. Compare Python with other programming languages in terms of features and usage.
5. Summarize problem-solving approaches using Python programming concepts.

UNIT I (18 HOURS)

Introduction: Introduction to Python, Python Variables, Expressions, Statements: Variables, Keywords, Operators & Operands, Expressions, Statements, Order of Operations, String Operations, Comments, Keyboard Input. Functions: Type Conversion function, Math functions, Composition of Functions, defining own function, Parameters, Arguments, Importing Functions.

UNIT II (18 HOURS)

Conditions & Iterations: Conditions, Modulus Operator, Boolean Expression, Logical Operators, if, if- else, if-elif-else, nested conditions. Iteration while, for, break, continue, Nested loop

UNIT III (18 HOURS)

Recursion: Python recursion, Recursion error. Strings: Accessing values in String, string Functions, Structures & Functions: List: Introduction, Operations, Delete element, Difference between Lists and Strings. Dictionaries: Introduction, Brief idea of Dictionaries & Lists. Tuples: Introduction, Brief idea of Lists & Tuples, Brief idea of Dictionaries & Tuples. Date& Time, Modules, Defining Functions.

UNIT IV (18 HOURS)

Getting Started with Python for Finance, Stocks & Trading, Time Series Data, setting up The Workspace, Python Basic for Finance: Pandas, Importing Financial Data into Python, Working with Data, Visualizing Data.

UNIT V**(18 HOURS)**

Basics of Data Frame, Create features and columns in Data Frame, Build a simple trading strategy
Common Financial Analysis, Returns, Linear Regression Model for Financial Analysis, Random
Variables and Distribution, Association of random Variables-Outcomes of Random Variables.

RECOMMENDED BOOKS:

1. Allen Downey, Jeffrey Elkner, Chris Meyers, How to Think Like a Computer Scientist - Learning with Python, Green Tea Press, 2002.
2. Yves Hilisch -Python for Finance-Mastering Data-Driven Finance, Oreilly, January 2019

REFERENCE BOOKS:

1. Ivan Idris, Luiz Felipe Martins, Python: End-to-end Data Analysis, May 31, 2017, 1st Edition, Packt Publisher.
2. Weiming MA, James Ma Weiming, Mastering Python for Finance, 1st Edition, April 2015, Packt Publisher
3. Yves Hilpisch, Python for Finance, 2nd Edition, 2019, O'Reilly Media, Inc.
4. Ramsey Hamilton, Python Programming, June 14 2016.
5. Bob Mather, Basic Python in Finance, Abiproduct Pty Ltd, 2019.

WEB REFERENCES:

1. <https://wiingy.com/blog/python-for-finance/>
2. <https://www.katalis.app/wp-content/uploads/2023/09/ENG-LEARNING-JOURNEY-PYTHON-FOR-FINANCE-1.pdf>
3. <https://www.nobledesktop.com/learn/python-for-finance/video-tutorials>
4. <https://www.ntuclearninghub.com/en-gb/-/course/fundamentals-of-python-programming-sf>
5. <https://www.datacamp.com/blog/how-to-learn-python-expert-guide>

**GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBER S	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	2	1
II	3	1	1
III	2	2	2
IV	2	1	1
V	2	1	1
TOTAL	12	7	6
SECTION A - 12		SECTION B – 7	SECTION C - 6

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	2
CO 5	3	3	3	3	3
Average	3.00	3.00	2.80	3.00	2.80

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	3.00	3.00	3.00	3.00	3.00

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Analyse different data structures including lists, tuples, sets, and dictionaries.	PO 1, 2	PSO 1, 3, 5	K1,K2,K3,K4, K5
CO2	Examine file handling techniques and exception handling mechanisms.	PO 1, 2	PSO 1, 2, 3	K1,K2,K3,K4, K5,
CO3	Evaluate the use of Python libraries for various applications.	PO 1, 2, 5	PSO 1, 2, 3, 5	K1,K2,K3,K4, K5
CO4	Compare Python with other programming languages in terms of features and usage.	PO 1, 3	PSO 1, 3, 5	K1,K2,K3,K4, K5
CO5	Summarize problem-solving approaches using Python programming concepts.	PO 1, 2, 3	PSO 1, 3, 5	K1,K2,K3,K4, K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

DATA ANALYSIS USING PYTHON - THEORY

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Record book	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Case Study Analysis	5	5
Class activity 3	Quiz	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE X
COURSE NAME: DATA ANALYSIS USING PYTHON - PRACTICAL	COURSE CODE: 26UISM310P
SEMESTER: IV	MARKS:100
CREDITS: 4	TOTAL HOURS: 60
PRACTICAL	

COURSE OBJECTIVE

To develop hands-on skills in applying Python programming for data handling, analysis, and visualization through practical exercises and real-world problem-solving.

COURSE OUTCOMES:

After successful completion of this course, the student will be able:

1. Demonstrate writing, testing, and debugging of Python programs.
2. Implement conditionals and loops in Python programs.
3. Apply functions and compound data structures such as lists, tuples, and dictionaries in Python programs.
4. Apply file handling techniques to read and write data in Python.
5. Develop graphical user interfaces using Python

PRACTICAL EXERCISES

BASICS & PROGRAMMING

1. Write a Python program to perform basic arithmetic operations on two numbers.
2. Write a program to check whether a number is even or odd.
3. Write a program to find the largest of three numbers.
4. Write a program to generate the Fibonacci series up to n terms.
5. Write a program to find the factorial of a number using a function.

STRINGS & LISTS

6. Write a Python program to count vowels in a given string.
7. Write a program to reverse a string without using built-in functions.
8. Write a program to find duplicate elements in a list.
9. Write a program to sort a list without using the built-in sort() method.
10. Write a program to find the second largest number in a list.

DICTIONARIES & FILE HANDLING

11. Write a Python program to count the frequency of each word in a sentence.
12. Write a program to merge two dictionaries.
13. Write a program to read a text file and count the number of lines, words, and characters.
14. Write a program to write student details into a file and read them back.
15. Write a program to copy contents from one file to another.

NUMPY (NUMERICAL COMPUTING)

16. Create a NumPy array and perform basic operations (sum, mean, max, min).
17. Write a program to create a 3×3 matrix and find its transpose.
18. Write a program to perform matrix multiplication using NumPy.
19. Generate a random array and find its standard deviation.

PANDAS (DATA ANALYSIS)

20. Load a CSV file using Pandas and display the first 5 rows.
21. Perform data cleaning by handling missing values in a dataset.
22. Find the average value of a column using Pandas.
23. Group data based on a column and compute aggregate functions.

DATA VISUALIZATION

24. Create a bar chart and histogram using Matplotlib.
25. Create a box plot or scatter plot using Seaborn to visualize relationships in data.

WEB REFERENCES

1. <https://www.geeksforgeeks.org/python/python-exercises-practice-questions-and- solutions/>
2. <https://www.mygreatlearning.com/blog/python-exercise/>
3. <https://pynative.com/python-exercises-with-solutions/>
4. <https://github.com/zhiwehu/Python-programming-exercises/blob/master/100%2B%20Python%20challenging%20programming%20exercises%20for%20Python%203.md>.

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	2	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	2	3	3
Average	3.00	3.00	2.80	2.80	3.00

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	2	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3.00	3.00	2.80	3.00	3.00

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Demonstrate writing, testing, and debugging of Python programs.	PO 1, 2	PSO 1, 2, 3	K1,K2,K3,K4, K5
CO2	Implement conditionals and loops in Python programs.	PO 1, 2	PSO 1, 2, 3	K1,K2,K3,K4, K5,
CO3	Apply functions and compound data structures such as lists, tuples, and dictionaries in Python programs.	PO 1, 2	PSO 1, 2, 3	K1,K2,K3,K4, K5, K6
CO4	Apply file handling techniques to read and write data in Python.	PO 1, 2	PSO 1, 2, 3	K1,K2,K3,K4, K5, K6
CO5	Develop graphical user interfaces using Python	PO 1, 2, 5	PSO 1, 2, 4, 5	K1,K2,K3,K4, K5, K6

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

DATA ANALYSIS USING PYTHON - PRACTICAL

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Record book	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Case Study Analysis	5	5
Class activity 3	Quiz	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-2029
PART: III	COURSE COMPONENT: CORE -XI
COURSE NAME: GOODS AND SERVICES TAX AND CUSTOMS LAW	COURSE CODE: 26UCOM311
SEMESTER: IV	MARKS:100
CREDITS:4	TOTAL HOURS:75
THEORY	

(Common to B.Com (GEN), B.Com (A&F), B.Com (CS), B.Com (ISM) & BBA)

COURSE OBJECTIVE:

To understand the GST procedure and implementation.

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Explain the canons of taxation and tax structure.
2. Cite the powers and duties of customs authorities.
3. Make use of GST provisions and exemptions.
4. Determine the scope of supply, place of supply, time of supply, and value of supply.
5. Apply GST registration, return filing, tax payment, and related procedures under GST and differentiate persons liable and not liable for registration.

UNIT I

(10 Hours)

History of Taxation – Elements of Tax – Objectives of Taxation – Cannons of Taxation – Tax System in India – Classification of Taxes.

UNIT II

(20 Hours)

Customs Act 1962– Definition, Concepts and Scope – Levy and Collection of Customs Duty Classification of Goods–Assessment of Duty–Valuation of Goods under Customs Act– Prohibition on Importation & Exportation of Goods– Demand and Recovery of Customs Duty Clearance of Goods–Baggage.

UNIT III

(20 Hours)

Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions. Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax

UNIT IV

(10 Hours)

Introduction to taxable events under GST– Concepts of Supply– Types of Supply–Composite Supply– Mixed Supply – Composite Levy - Introduction to value and time of supply – Time of Supply of Goods – Time of Supply of Service– Value of Supply and its Provisio

UNIT V**(15 Hours)**

Introduction to registration under GST– Time limit– Persons liable for Registration–Persons not liable for Registration– Compulsory Registration– Procedure – Returns under GST- Filing of Returns - Cancellation and Revocation GST Returns – Assessment and Tax Payment under GST - GST Audit- E-Way Bill under GST .

RECOMMENDED BOOKS

1. T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, 2018.
2. ICAI – Indirect Tax Study Material, 2018.

REFERENCE BOOKS

1. Dr. Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., New Delhi.
2. Girish Ahiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. New Delhi.
3. Dr. Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical Problems and Solutions, Bharat Law House Pvt. Ltd., New Delhi.

E-LEARNING RESOURCES

1. <http://www.idtc.icai.org/gst.html>
2. <http://idtc.icai.org/gst-topic-wise-study-material-list.html>

GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	3	1	2
III	2	2	1
IV	2	1	1
V	2	2	1
TOTAL	12	7	6
SECTION A 12		SECTION B 7	SECTION C 6

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES:	PO ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the canons of taxation and tax structure.	PO 1, 3	PSO 1,3,4, 5	K1, K2, K3, K4, K5
CO2	Cite the powers and duties of customs authorities.	PO 1	PSO 1, 2, 4, 5	K1, K2, K3, K4, K5
CO3	Make use of GST provisions and exemptions.	PO 1, 2	PSO 1, 2, 3, 5	K1, K2, K3, K4
CO4	Determine the scope of supply, place of supply, time of supply, and value of supply.	PO 1, 2	PSO 1, 3, 4, 5	K1, K2, K3, K4
CO5	Apply GST registration, return filing, tax payment, and related procedures under GST and differentiate persons liable and not liable for registration.	PO 1, 2, 3	PSO 1, 2, 3, 4	K1,K2,K3,K4

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

GOODS AND SERVICES TAX AND CUSTOMS LAW

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE XII
COURSE NAME: CORPORATE FINANCIAL MANAGEMENT	COURSE CODE: 26UISM312
SEMESTER: IV	MARKS:100
CREDITS: 4	TOTAL HOURS: 90
THEORY & PROBLEMS	

COURSE OBJECTIVE:

To provide students with a foundational understanding of financial management concepts and techniques, and to develop their ability to make basic financial decisions related to investment, financing, and working capital in business organizations.

COURSE OUTCOMES:

After successful completion of this course, the student will be able:

1. Explain the basic concepts, scope, functions, and objectives of financial management, including time value of money and financial goals.
2. Calculate the cost of capital and its components, its significance in financial decision-making.
3. Analyse capital structure theories and leverage concepts to determine an appropriate financing mix.
4. Evaluate dividend policies and theories to understand their impact on shareholders and firm value.
5. Apply working capital management concepts and basic capital budgeting techniques and fundamental investment avenues.

UNIT I

(18 Hours)

Financial Management – Introduction – Scope – Finance and other related disciplines –Function of Finance – Functions of Finance Manager in 21st C e n t u r y . Financial Goals: Profit Maximization Vs Wealth Maximization – Time value of money-perpetuity –EMI Amortization.

UNIT II

(18 Hours)

Cost of Capital – Significance of the cost of Capital – Determining Component costs of Capital – Cost of Equity - Cost of Preference share capital – Cost of Debt - Cost of Retained Earnings – Weighted Average cost of capital.

UNIT III

(18 Hours)

Capital structure – Importance – Factors affecting Capital structure - Determining Debt – Equity proportion – Theories of capital structure –Net Income Approach – Net Operating Income Approach – M.M Approach & Traditional Approach - Leverage concept –Operating Leverage – Financial Leverage and Combined Leverage.

UNIT IV**(18 Hours)**

Dividend policy – Objective of Dividend Policies - Types of Dividend Policies - Factors Affecting Dividend Policy – Dividend Theories: Walter's - Gordons's – M.M Hypothesis – Forms of Dividend.

UNIT V**(18 Hours)**

Working Capital – Components of working Capital – Operating Cycle – Factors influencing working capital – Determining working capital requirements. Capital Expenditure and Capital - Budgeting Techniques: Discounted Cash flow technique: Net Present Value - Internal Rate of Return- Profitability Index; Non – Discounted Cash Flow Techniques: Pay back methods – Accounting Rate of Return. Introduction to Investment: Meaning of Investment, Types of Investment Avenues

THEORY: 20% PROBLEMS: 80%**RECOMMENDED BOOKS**

1. M.Y.Khan and P.K.Jain Basic Financial Management, Tata McGraw-Hill Education
2. Dr. A. Murthy, Financial Management, Margham Publications

REFERENCE BOOKS

1. Pandey I.M.: Financial Management, Vikas Publishing House Pvt Ltd
2. Maheswari. S.M.: Financial Management, Sultan Chand & Sons
3. Prasanna Chandhra: Financial management theory and practice, McGraw-Hill Education
4. Dr. Rustagi P R, Fundamentals of Financial management, Taxman's publication, 14th edition
5. Paramasivan C & Subramanian T, Financial Management, New Age International Publishers

WEB REFERENCES

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
3. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
4. <https://efinancemanagement.com/dividend-decisions>
5. <https://cleartax.in/s/working-capital-management-formula-ratio>
6. <https://books.google.co.in/books?isbn=812591658X>

GUIDELINES TO THE QUESTION PAPER SETTERS**QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

REAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	-	-	-
II	2	1	-	1	-	1
III	1	1	1	1	-	1
IV	1	1	-	1	-	1
V	1	1	1	1	-	1
TOTAL	7	5	3	4	-	4
SECTION A-12			SECTION B-7		SECTION C-4	

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	2	3	3
Average	3.00	3.00	2.80	3.00	3.00

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	2	2	3	3
CO 3	2	3	3	2	3
CO 4	3	3	3	3	2
CO 5	3	3	3	3	3
Average	2.80	2.80	2.80	2.80	2.80

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSE D	PSOs ADDRESSE D	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the basic concepts, scope, functions, and objectives of financial management, including time value of money and financial goals.	PO 1, 3	PSO 1,2, 4	K1,K2,K3,K4, K5
CO2	Calculate the cost of capital and its components, its significance in financial decision-making.	PO 1, 2	PSO 1, 3,4 , 5	K1,K2,K3,K4, K5
CO3	Analyse capital structure theories and leverage concepts to determine an appropriate financing mix.	PO 1, 2, 3	PSO 1, 2, 3, 4	K1,K2,K3,K4, K5
CO4	Evaluate dividend policies and theories to understand their impact on shareholders and firm value.	PO 1, 3	PSO 1, 3, 4, 5	K1,K2,K3,K4, K5
CO5	Apply working capital management concepts and basic capital budgeting techniques and fundamental investment avenues.	PO 1, 2, 3	PSO 1, 2, 3	K1,K2,K3,K4, K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PRINCIPLES OF FINANCIAL MANAGEMENT

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Notebook	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Surprise Test focusing on formulas	5	5
Class activity 3	Group Activity to solve problems	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2024 -27
PART: III	COURSE COMPONENT: ALLIED-IV
COURSE NAME: STATISTICS AND OPERATIONS RESEARCH - II	COURSE CODE26UCOM3A4
SEMESTER: IV	MARKS:100
CREDITS: 5	TOTAL HOURS: 90
THEORY AND PROBLEMS	

((Common to B.Com (GEN), B.Com (A&F), B. Com (ISM), B.Com (MM), B.Com (BM), BBA)

COURSE OBJECTIVE:

To strengthen the knowledge on statistics and operations research

COURSE OUTCOMES:

1. Discuss about the time Series Analysis using Secular trend, method of least squares to fit a straight line-Seasonal variation.
2. Discuss about Sampling Techniques, types of Sample and Sampling procedures
3. Outline Index Numbers such as weighted and unweighted price relative method, Cost of Living Index.
4. Formulate LPP to transportation problem, obtaining initial basic feasible solution by Northwest corner, least cost, Vogel's approximation method, test for optimality using modified distribution method.
5. Formulate LPP to Assignment Problem Finding solution to Minimization, Maximization case in assignment problem using Hungarian method.

UNIT I

(18 Hours)

Time Series: Meaning, need and components of time series, Measurement of trend: Free hand, Semi average, moving average and least square methods. Measurement of seasonal indices: Simple average, Ratio to trend and Ratio to moving average method.

UNIT II

(18 Hours)

Index Number: Meaning, Needs - Types, Unweighted and Weighted index number Simple, Aggregative, Price relative methods, Laspeyres's, Paasche's, Bowley's and Fisher's index numbers, Time and Factor reversal tests, Cost of living index.

UNIT III

(18 Hours)

Sampling Methods: Meaning of sampling, probability sampling methods and non-probability sampling methods, sampling error and standard error.

Hypothesis: Meaning, types, standard hypothesis, null and alternative hypothesis, simple and composite hypothesis, type I and type II error, testing of hypothesis: t -test, F-test, Chi square.

UNIT IV**(18 Hours)**

Transportation Problem: Introduction, initial basic feasible solution, North West Corner Methods (NWCM), Least Cost Methods (LCM), Vogels Approximation Method (VAM), Modified Distribution Method (MODI) solution procedure without degeneracy.

UNIT V**(18 Hours)**

Assignment Problem: Introduction, Mathematical formulation of an assignment problem, Hungarian method for solving assignment problem, unbalanced assignment problem, minimization and maximization case in assignment problem.

RECOMMENDED TEXTBOOKS:

1. Statistical methods by S.P. Gupta
2. Resource Management Techniques by V. Sundaresan, K.S. Ganapathy Subramanian, Ganesan. – ARS Publications.

REFERENCE BOOKS:

1. Statistical and numerical methods – P.R. Vittal – Margham Publications.
2. Operations Research - P.R. Vittal – Margham Publications.

E - LEARNING RESOURCES:

1. https://www.lkouniv.ac.in/site/writereaddata/siteContent/202003291612342405mukeshsrivastava_businessstastics3.pdf
2. <https://www.qualtrics.com/au/experience-management/research/sampling-methods/>
3. <https://www.lkouniv.ac.in/site/writereaddata/siteContent/202004160626023624Rajiv>
4. [Saksena INDEX NUMBERS.pdf](#)
5. https://www.acsce.edu.in/acsce/wp-content/uploads/2020/03/1585041316993_Module-4.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions	1 - 12	3	30
B	Answer any 5 out of 7 questions	13 - 19	6	30
C	Answer any 2 out of 4 questions	20 - 25	10	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	1	-	1
II	2	1	-	1	-	1
III	1	1	1	1	-	1
IV	1	1	-	1	-	1
V	2	1	-	1	-	-
Any unit	2	-	-	-	-	-
TOTAL	7	5	2	5	-	4
SECTION A – 12			SECTION B - 7		SECTION C - 4	

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	3	1	1	1
CO 2	3	3	2	2	1
CO 3	3	3	1	1	1
CO 4	3	3	1	2	2
CO 5	3	3	1	1	2

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	0
CO 3	3	3	3	3	0
CO 4	3	3	3	3	0
CO 5	3	3	3	3	0

PO - PSO – CO QUESTION PAPER MAPPING

CO NO:	COURSE OUTCOMES	PO ADDRESSED	PSOS ADDRESSED	COGNITIVE LEVEL (K1 TO K6)
CO 1	Discuss about the time Series Analysis using Secular trend, method of least squares to fit a straight line-Seasonal variation.	PO 1, 2	PSO 1, 3	K1,K2,K3,K4, K5
CO 2	Discuss about Sampling Techniques, types of Sample and Sampling procedures	PO 1, 2	PSO 1, 3, 4	K1,K2,K3,K4, K5
CO 3	Outline Index Numbers such as weighted and unweighted price relative method, Cost of Living Index.	PO 1, 2	PSO 1, 3	K1,K2,K3,K4, K5
CO 4	Formulate LPP to transportation problem, obtaining initial basic feasible solution by Northwest corner, least cost, Vogel's approximation method, test for optimality using modified distribution method.	PO 1, 2, 3	PSO 1, 2, 3	K1,K2,K3,K4, K5
CO 5	Formulate LPP to Assignment Problem Finding solution to Minimization, Maximization case in assignment problem using Hungarian method.	PO 1, 2, 3	PSO 1, 2, 3	K1,K2,K3,K4, K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6 = Create

STATISTICS AND OPERATIONS RESEARCH - II

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Notebook	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Surprise Test focusing on formulas	5	5
Class activity 3	Group Activity to solve problems	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-2029
PART: IV	COURSE COMPONENT: IKS
COURSE NAME: INDIAN KNOWLEDGE SYSTEM (IKS) WITH AN ACCOUNTING PERSPECTIVE	COURSE CODE: 26UIKS407
SEMESTER: IV	MARKS:100
CREDITS: 1	TOTAL HOURS: 15
THEORY	

(Common to B. Com (General), B. Com (A&F), B. Com (CS), B. Com (CA), B. Com (ISM), B. Com (PA), B. Com (Honours))

COURSE OUTCOMES:

1. Identify key concepts of the Indian Knowledge System and economic principles in Kautilya's Arthashastra.
2. Recognize ancient Indian accounting practices, record-keeping systems, and fraud prevention methods.
3. Distinguish ethical principles and the relevance of IKS in modern accounting standards and corporate governance.

UNIT I: Foundations of Indian Knowledge System and Arthashastra

(5 Hours)

1. Basics of Indian Knowledge System

- Meaning and importance of IKS
- Scope: Education, governance, trade, ethics
- Concept of *Artha* (economic thought)

2. Kautilya's Arthashastra

- Introduction and significance
- Revenue and expenditure system
- Treasury management
- Early concepts of accounting and audit

UNIT II: Ancient Indian Accounting Practices and Record Keeping

(5 Hours)

- **Early Accounting Concepts** Evolution of accounting in India
- Lekha (accounts) and Ganita (calculations)

2. Accounting Systems in Practice

- Temple accounting (donations, assets, expenses)
- Trade guilds (Shreni system, profit sharing)
- Revenue system in kingdoms
- Early fraud prevention methods

UNIT III: Modern Accounting Standards, Contemporary Relevance of IKS and Ethics

(5 Hours)

1. Modern Accounting & Indian Knowledge System (IKS)

- Introduction to Accounting Standards (AS)
- Role of the Institute of Chartered Accountants of India (ICAI)
- Role of the Institute of Cost Accountants of India (ICMAI)
- Role of the Institute of Company Secretaries of India (ICSI)
- Corporate Social Responsibility (CSR) and Sustainability

2. Ethics in Accounting

- Dharma values: Satya, Asteya, fairness
- Professional ethics of accountants

REFERENCE BOOKS

1. Bhattacharya, A. K. (1989). *Modern accounting concepts in Kautilya's Arthashastra*. Motilal Banarsidass.
2. Ghosh, S. K. (1972). *The history of accounting in ancient India*. Firma KLM Private Ltd.
3. Balasubramanian, S. (2024). *Dharmanomics: An indigenous and sustainable economic model*. Bloomsbury India.
4. Maller, S. (2022). *Ind AS essentials: A pocket guide to Indian accounting standards*. Bloomsbury Professional India.
5. Olivelle, P. (Trans.). (2013). *King, governance, and law in ancient India: Kautilya's Arthashastra*. Oxford University Press. (Original work published ca. 3rd century BCE)

E-LEARNING RESOURCES

1. https://onlinecourses.swayam2.ac.in/ini26_ed10/preview
2. <https://iks.cdsonline.in/>
3. <https://learning.icai.org/committee/asb/lectures-on-indian-accounting-standards/>
4. <https://www.bharatvidya.in/course/arthashastra-online-course-82467>

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026 -29
PART: IV	COURSE COMPONENT: ABILITY ENHANCEMENT SKILLS -IV
COURSE NAME: RESUME WRITING AND INTERVIEW SKILLS	COURSE CODE: 26USKL405
SEMESTER: IV	MARKS:100
CREDITS: 2	TOTAL HOURS: 30
THEORY	

COURSE OBJECTIVE:

To equip the students to acquire the relevant skills for better employability

COURSE OUTCOMES:

After successful completion of this course, the student will be able to:

1. Prepare professional resumes, CVs, biodata and covering letters suitable for job applications.
2. Apprise the fundamental concepts, purpose and characteristics of job interviews.
3. Identify various types of interviews and their expectations in recruitment processes.
4. Apply interview techniques and strategies to effectively handle different stages of the interview process.
5. Demonstrate employability skills such as communication, personality development, time management, and presentation skills for career readiness.

UNIT I: Preparing Biodata / CV / Resume

(6 Hours)

Essential characteristics of a job application – Difference between Biodata, CV, Resume – Covering letter – Tips to draft an application

UNIT II: Introduction to Interview Skills

(6 Hours)

Definition – Meaning – Concept of interview – Purpose – Objectives of interview – Characteristic features of job interviews

UNIT III: Types of Interview

(6 Hours)

Traditional one-to-one job interview – Panel interview – Behavioural interview – Group interview – Phone interview – Preliminary interview – Patterned interview – Depth interview – Stress interview – Exit interview – Interview through tele and video conferencing

UNIT IV: Interviews – Techniques and Strategies

(6 Hours)

Preparing for the interview process – Before the interview – During the interview – After the interview – Tips to ace an interview – Commonly asked interview questions – Do's and Don'ts – Reasons for rejection.

UNIT V: Leveraging Employability Skills

(6 Hours)

Personality Development – Organizational skills – Time Management – Stress Management – Effective Communication Skills – Reasoning Ability – Verbal Ability – Group Discussion – Technical skills – Presentation skills

RECOMMENDED TEXTBOOKS

1. Monipally, Matthukutty M. (2017) Business Communication: From Principles to Practice
2. Peter, Francis. (2012) Soft Skills and Professional Communication. New Delhi: Tata McGraw Hill.

REFERENCE BOOKS

1. Higgins, Jessica JD (2018) 10 Skills for Effective Business Communication: Practical Strategies from the World's Greatest Leaders
2. Nicholas, Sonji (2023) Interviewing: Preparation, Types, Techniques, and Questions, Pressbooks
3. Storey, James (2016) The Art of The Interview: The Perfect Answers to Every Interview Question

E-LEARNING RESOURCES

1. <https://careermobilityoffice.cs.ny.gov/cmo/documents/Resume%20&%20Interviewing%20Handout.pdf>
2. <https://edu.gcfglobal.org/en/interviewingskills/interview-etiquette/1/>
3. <https://findjobhub.com/en/types-of-interviews>
4. <https://egyankosh.ac.in/bitstream/123456789/23411/1/Unit-2.pdf>
5. https://bharatskills.gov.in/pdf/E_Books/CTS/ES/English/ES_Part_1_62%20hour_English.pdf
6. https://bharatskills.gov.in/pdf/E_Books/CTS/ES/English/ES_Part2_58hour_English.pdf

GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 5 out of 7 questions (answer in 50 words)	1-7	2	10
B	Answer any 4 out of 6 questions (answer in 300 words)	8-13	5	20
C	Answer any two(Internal Choice)	14-15	10	20
	Internal & Viva Voce		50	50

BREAK UP OF QUESTIONS

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	----
II	2	1	1
III	1	1	1
IV	1	1	1
V	1	1	1
TOTAL			
SECTION A – 7		SECTION B - 6	SECTION C - 4

SEMESTER V

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2024-27
PART: III	COURSE COMPONENT: CORE XIII
COURSE NAME: BUSINESS RESEARCH METHODS	COURSE CODE: 26UISM313
SEMESTER: V	MARKS:100
CREDITS: 4	TOTAL HOURS: 90
THEORY	

COURSE OBJECTIVE:

To provide students with fundamental knowledge of Research Methodology and enable them to understand research concepts, methods, and techniques for systematic data collection, analysis, and interpretation in management decision-making.

COURSE OUTCOMES: :

After successful learning of this course the student will be able to:

1. Explain basic research concepts, types, and approaches to identify suitable research problems.
2. Design research studies using appropriate research design and sampling techniques.
3. Demonstrate methods of data collection, processing, and interpretation in research studies.
4. Examine hypotheses and research assumptions using statistical tools.
5. Develop research reports for effective managerial decision-making.

UNIT I

(18 Hours)

Fundamentals of Research: Meaning, Objectives and Significance. Types of Research: - Descriptive vs. Analytical, Applied vs Fundamental, Quantitative vs. Qualitative, and Conceptual vs. Empirical. Approaches to Research- Quantitative approach, Qualitative approach.

UNIT II

(18 Hours)

Defining the research problem, selecting the problem; technique involved in selecting a problem. Research design – Meaning, need, features of good research design. Sample design – Meaning- Steps in sampling design – Characteristics of Good Sample Design –Classification of Sampling design: Brief about Probability sampling, Non- probability sampling, restricted, un- restricted sampling - Quota sampling - Cluster sampling,- Area sampling - Multi stage sampling, convenience sampling and purposive sampling.

UNIT III

(18 Hours)

Sources and Methods of data collection - Primary and Secondary data. Meaning and Definition of Primary sources - Observation, Interview and Questionnaire. Meaning and definition of Secondary sources - Data processing – Tabulation – Data analysis and Interpretation.

UNIT IV**(18 Hours)**

Meaning, definition and importance of Hypothesis –Types: Simple hypothesis, Null hypothesis, alternate hypothesis and complex hypothesis. Formulation of hypothesis and various methods of testing of hypothesis - (Theoretical explanation only) Chi-square test, Correlation Coefficient and Regression analysis. and ANOVA.

UNIT V**(18 Hours)**

Report writing – layout of research report – Steps in report writing- Importance of research in management decisions - Application of research in various areas - Marketing Research, Government policies and economic systems, Social relationship.

RECOMMENDED BOOKS

1. Research Methodology by Dr.P.Ravilochanan – Margham Publications (2012)
2. Research Methodology: Methods and Techniques Paperback – Abridged, Audiobook, Boxset by C R Kothari

REFERENCE BOOKS

1. Research Methodology: A Step by Step Guide for Beginners, 2e – 2005 –by Ranjit Kumar-Pearson.

WEB REFERENCE

1. <http://study.com/academy/lesson/research-methodology-approaches-techniquesquiz.html>
2. <https://www.questionpro.com/blog/data-collection-methods/>
3. <https://www.rudderstack.com/learn/data-collection/methods-of-data-collection/>
4. <https://www.rudderstack.com/learn/data-collection/methods-of-data-collection/>

GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	1
II	2	2	2
III	3	1	1
IV	2	2	1
V	3	1	1
TOTAL	12	7	6
	Section A-12	Section B-7	Section C-6

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2	3	3	3
CO 2	2	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	2	3	3
Average	2.80	2.80	2.80	3.00	3.00

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	2	2	3	3
CO 3	2	3	3	2	3
CO 4	3	3	3	3	2
CO 5	3	3	3	3	3
Ave.	2.80	2.80	2.80	2.80	2.80

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain basic research concepts, types, and approaches to identify suitable research problems.	PO 1, 3	PSO 1, 3	K1,K2,K3,K4,K5
CO2	Design research studies using appropriate research design and sampling techniques.	PO 1, 2	PSO 2, 3	K1,K2,K3,K4,K5
CO3	Demonstrate methods of data collection, processing, and interpretation in research studies.	PO 1, 2	PSO 2, 3	K1,K2,K3,K4,K5
CO4	Examine hypotheses and research assumptions using statistical tools.	PO 1, 2, 3	PSO 1, 2, 3	K1,K2,K3,K4,K5
CO5	Develop research reports for effective managerial decision-making.	PO 1, 3, 5	PSO 3, 4, 5	K1,K2,K3,K4,K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

BUSINESS RESEARCH METHODS

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Notebook	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Surprise class tests	5	5
Class activity 3	Scrap Book	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH:2026-29
PART: III	COURSE COMPONENT: CORE – XIV
COURSE NAME: FUNDAMENTALS OF LOGISTICS AND SUPPLY CHAIN MANAGEMENT	COURSE CODE: 26UISM314
SEMESTER: V	MARKS:100
CREDITS:4	TOTAL HOURS: 75
THEORY	

COURSE OBJECTIVE:

Logistics and Supply Chain Management provides a comprehensive understanding of logistics functions, supply chain processes, transportation systems, performance measurement, and contemporary practices to enhance efficiency and competitiveness in business operations.

COURSE OUTCOMES:

After successful completion of this course, the student will be able:

1. Explain the concepts, scope, and significance of logistics and supply chain management in business and economic development.
2. Describe core elements such as inventory management, warehousing, material handling, and demand forecasting in supply chains.
3. Analyse transportation systems, modes, and distribution strategies for efficient logistics operations.
4. Evaluate supply chain performance using key metrics, benchmarking, and models like the SCOR framework.
5. Assess contemporary practices including green logistics, e-commerce supply chains, automation, and digital technologies in SCM.

UNIT I: Introduction to Logistics and Supply Chain Management (15 HOURS)

Introduction to Logistics: Meaning, Definition, Evolution, Scope, Importance- Role of Logistics in Business and Economic Development- Components of Logistics System- Functions of Logistics Management- Principles of Logistics- Introduction to Supply Chain Management: Meaning, Nature and Scope- Difference between Logistics and Supply Chain Management- Objectives of Supply Chain Management and Functions of Supply Chain Management-Customer Service in Supply Chain: Meaning, Elements, Importance.

UNIT II: Core Elements of Logistics and Supply Chain (15 HOURS)

Inventory Management: Meaning, Importance, Types of Inventory- Inventory Costs and Basic EOQ Concept- Just-In-Time (JIT) – Basic Idea- Warehousing: Meaning, Functions and Importance- Types of Warehouses- Warehouse Layout and Design- Material Handling: Meaning, Objectives and Principles- Material Handling Equipment - Order Processing System: Meaning and Steps- Demand Forecasting: Meaning, Need and Types.

UNIT III: Transportation and Distribution Systems**(15 HOURS)**

Transportation: Meaning and Role in Logistics and SCM- Importance and Functions of Transportation- Modes of Transportation: Road, Rail, Water and Air- Comparison of Different Transport Modes- Multimodal and Intermodal Transportation Concept- Containerization – Meaning and Benefits- Logistics Infrastructure: CFS and ICD (Basic Idea)- Cross Docking Concept and Advantages- Factors Affecting Choice of Transport Mode- Cost, Speed, Reliability and Flexibility in Transportation- Risks in Transportation.

UNIT IV: Supply Chain Performance & Measurement**(15 HOURS)**

Supply Chain Performance: Meaning and Importance- Need for Performance Measurement in SCM- Challenges in Measuring Supply Chain Performance- (KPIs) Key Supply Chain Performance Indicators- Benchmarking, Role of Benchmarking in Supply Chain Improvement- SCOR Model- Logistics scorecard- Balanced scorecard- Cost Concepts in Supply Chain- Value Creation in Supply Chain.

UNIT V: Contemporary Practices in Logistics and SCM**(15 HOURS)**

Modern Improvement Practices: Lean Supply Chain - Six Sigma- Sustainability and Ethics: Green logistics- Sustainable SCM- Ethics in supply chain- E-commerce SCM- Digital and E-commerce Driven SCM: E-commerce Supply Chain overview-Last-mile delivery- Reverse logistics- Automation and Smart Warehousing: Automated Storage and Retrieval Systems (ASRS)- Warehouse Management Systems (WMS)- Barcoding and RFID.

REFERENCE BOOKS

1. Agarwal, D.K., 'Textbook of Logistics and Supply Chain Management', Mac Millan India Ltd, 2003.
2. Chase, R.B., Shankar, R and Jacobs, F.R. 'Operations Management and Supply Chain Management', McGraw Hill Publications, 13th edition, 2018.
3. Sunil Chopra, S., Meindl, P. and Kalra, D.V. 'Supply Chain Management', Pearson Education India, 6th edition, 2016.
4. Krishnaveni Muthiah, 'Logistics Management and Seaborne Trade', Himalaya Publishing House, 2010.
5. Martin Christopher, 'Logistics and Supply Chain Management' Pearson Education, 2003.
6. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' Pearson Education 2004.

RECOMMENDED BOOKS:

1. Coyle, J. J., Langley, C. J., Novack, R. A., & Gibson, B. J. (2016). Supply chain management: A logistics perspective. Cengage Learning.
2. Wisner, J. D., Tan, K. C., & Leong, G. K. (2017). Principles of supply chain management: A balanced approach. Cengage Learning.

WEBSITE REFERENCES:

1. TutorialsPoint. (n.d.). *Supply chain management*. Retrieved from https://www.tutorialspoint.com/supply_chain_management/index.htm
2. Slideshare. (n.d.). *Basics of supply chain management*. Retrieved from <https://www.slideshare.net/slideshow/basics-of-supply-chain-management-164584228/164584228>
3. YouTube. (n.d.). *Supply Chain Management video lecture playlist*. Retrieved from https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZMsJJjuexMg-S0f0hGcn
4. Simplilearn. (n.d.). *What is supply chain management? How does supply chain management work?*. Retrieved from <https://www.simplilearn.com/>

**GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	2	1
II	3	2	2
III	2	1	1
IV	2	1	1
V	2	1	1
TOTAL	12	7	6
	SECTION A-12	SECTION B-7	SECTION C-6

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	2	3	3	3
CO 2	2	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	2	3	3
Average	2.80	2.80	2.80	3.00	3.00

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	2	2	3	3
CO 3	2	3	3	2	3
CO 4	3	3	3	3	2
CO 5	3	3	3	3	3
Average	2.80	2.80	2.80	2.80	2.80

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the concepts, scope, and significance of logistics and supply chain management in business and economic development.	PO 1, 3	PSO 1	K1,K2,K3,K4, K5
CO2	Describe core elements such as inventory management, warehousing, material handling, and demand forecasting in supply chains.	PO 1	PSO 1, 2	K1,K2,K3,K4, K5
CO3	Analyse transportation systems, modes, and distribution strategies for efficient logistics operations.	PO 1, 2	PSO 1, 2	K1,K2,K3,K4, K5
CO4	Evaluate supply chain performance using key metrics, benchmarking, and models like the SCOR framework.	PO 1, 2, 3	PSO 2	K1,K2,K3,K4, K5
CO5	Assess contemporary practices including green logistics, e-commerce supply chains, automation, and digital technologies in SCM.	PO 1, 3, 5	PSO 2, 3	K1,K2,K3,K4, K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

ESSENTIALS OF LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Notebook	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Surprise class tests	5	5
Class activity 3	Scrap Book	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-2029
PART: III	COURSE COMPONENT: CORE -XV
COURSE NAME: INCOME TAX LAW AND PRACTICE– I	COURSE CODE: 26UCOM315
SEMESTER: V	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY & PROBLEMS	

(Common to B.Com (GEN), B.Com(A&F), B.Com (CS), B.Com (ISM) & B.Com (CA))

COURSE OBJECTIVE:

To impart knowledge about basic concepts of income tax and computation of income under various heads

COURSE OUTCOMES:

After successful learning of this course the student will be able to

1. Explain the basic concepts of direct tax and residential status of individual assesses.
2. Evaluate the procedures of computing income under the head of salary.
3. Demonstrate the computation of income under the Head of House Property.
4. Apply the calculation of income under the head business and profession.
5. Analyse the basic concepts of income tax administration and authorities.

UNIT- I

(20 Hours)

Basic Concepts - Income Tax Act 1961 & relevance of Finance Act – Definition of important terms – Income, Person, Assessee, Assessment Year and Previous Year – Broad features of Income. Residential status, incidence of tax & basis of charge - Taxable entities – Classification of Residential Status of taxable entities - Residential Status – Individual, firm, AOP, HUF and Companies–Incidence of Tax. Exempted Incomes - Classification of exempted incomes – Incomes excluded from total income - Income forming part of total income but exempted from Tax.

UNIT-II

(20 Hours)

Income from Salaries- Different forms of salary–Provident Funds–Allowances–Perquisites – Other items included in Salary–Qualifying amount for deduction u/s 80(C).

UNIT-III

(20 Hours)

Income from house property- Computation of Income from House Property–Let-out house – Self occupied house – Deduction allowed from house property – Unrealized rent – Loss under the head house property.

UNIT-IV

(20 Hours)

Profits and Gains of Business and Profession - Introduction – Computation of profits and gains of business and profession – Admissible deductions – Specific Disallowances – Depreciation–Loss under the head business and profession.

UNIT- V**(10 Hours)**

Administration of Income Tax Act -Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment.

THEORY:20%PROBLEMS:80%**RECOMMENDED TEXT BOOKS**

1. Singhania, V.K., (2018) Students Guide to Income Tax, Taxman. Publication, New Delhi.
2. Reddy T.S., Hari Prasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

REFERENCE BOOKS

1. Manoharan T.N & Hari .G.R., (2018) Students 'Hand Book on Taxation , Snow White Publications Pvt.Ltd.
2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications.
3. Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
4. Lal B.B., Direct Taxes, Konark Publishers Pvt. Ltd, New Delhi.
5. Vinod K. Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt .Ltd .New Delhi.
6. Mehrotra H.C., Goyal.S.P, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

E-LEARNING RESOURCES

1. <https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/>
2. <https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924>
3. <http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/SalariesContents.html>
4. <https://www.hrblock.in/guides/house-property-deductions>
5. <https://books.google.com/books?isbn=1584773855>
6. <https://books.google.com/books?id=iiQKAAAAMAAJ>
7. <https://books.google.com/books?isbn=813172191>

GUIDELINES TO THE QUESTION PAPER SETTERS**QUESTION PAPER PATTERN**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions	1-12	3	30
B	Answer any 5 out of 7 questions	13-19	6	40
C	Answer any 2 out of 4 questions	20-23	20	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNIT S	SECTION A		SECTION B		SECTION C	
	THEOR Y	PROBLE M	THEOR Y	PROBLE M	THEOR Y	PROBLE M
I	2	1	1	1	-	1
II	1	2	-	2	-	1
III	1	1	-	1	-	1
IV	1	1	-	1	-	1
V	2	-	1	-	-	-
TOTAL	7	5	2	5	-	4
SECTION A 12			SECTION B 7		SECTION C 4	

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	3.00	3.00	3.00	3.00	3.00

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	3.00	3.00	3.00	3.00	3.00

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the basic concepts of direct tax and residential status of individual assesses	PO 1	PSO 1,4 & 5	K1, K2, K3, K4, K5
CO2	Evaluate the procedures of computing income under the head of salary.	PO 1, 2	PSO 1,2 & 4	K1, K2, K3, K4, K5
CO3	Demonstrate the computation of income under the Head of House Property.	PO 1, 2	PSO 1,2 & 4	K1, K2, K3, K4
CO4	Apply the calculation of income under the head business and profession.	PO 1, 2	PSO 1,2, 3, 4 & 5	K1, K2, K3, K4
CO5	Analyse the basic concepts of income tax administration and authorities.	PO 1, 3	PSO 1,3,4 & 5	K1, K2, K3, K4

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

INCOME TAX LAW AND PRACTICE– I

Continuous Internal Assessment - Components

Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy - 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE XVI
COURSE NAME: UI AND UX DESIGNING	COURSE CODE: 26UISM316P
SEMESTER: V	MARKS:100
CREDITS: 4	TOTAL HOURS:90
PRACTICAL	

COURSE OBJECTIVE:

To provide students with fundamental knowledge and practical skills in designing user-friendly, responsive, and interactive UI/UX interfaces for digital applications.

COURSE OUTCOMES:

After successful completion of this course, the student will be able to:

1. Explain the basic concepts, principles, and importance of UI and UX design in modern applications.
2. Apply wireframing, prototyping, and visual design techniques using UI/UX design tools.
3. Develop user-friendly interface designs for websites and mobile applications.
4. Analyse user requirements and evaluate usability issues in existing applications.
5. Design responsive and accessible user interfaces following UX principles and industry standards.

PRACTICAL EXERCISES

Introduction to UI & UX Design

5. Create a simple wireframe for a college website homepage.
6. Identify good and bad UI elements from any mobile application.
7. Design a login page using a paper prototype.
8. Prepare a user persona for an online shopping application.
9. Create a customer journey map for food delivery app users.
10. Compare UI and UX features of two e-commerce websites.
11. Design a navigation menu for a business website.
12. Develop a low-fidelity prototype for a student portal.
13. Create a mood board for a travel booking application.
14. Prepare an information architecture diagram for a library management system.

Wireframing and Prototyping

15. Design a wireframe for a mobile banking application.
16. Create a registration form with proper UI principles.
17. Develop a prototype for an online ticket booking system.
18. Design a dashboard interface for sales analysis.

19. Create responsive layouts for desktop and mobile screens.
20. Build a clickable prototype using Figma or Adobe XD.
21. Design icons and buttons for a mobile application.
22. Create a product page layout for an e-commerce website.
23. Design a search interface with filters and sorting options.
24. Create a landing page for a startup company.

User Experience and Usability

25. Conduct usability testing for a selected website.
26. Identify usability issues in an existing application and suggest improvements.
27. Design an accessible webpage for visually impaired users.
28. Create a feedback form with proper UX principles.
29. Evaluate user satisfaction using a simple questionnaire.
30. Redesign a poorly designed website homepage.
31. Create error messages and success notifications for a web application.
32. Design a chatbot interface for customer support.
33. Prepare a case study on the UX design process of a popular application.
34. Develop a final mini-project: Design a complete UI/UX prototype for a business application.

WEB REFERENCES

1. https://www.figma.com/resources/learn-design/?utm_source=chatgpt.com
2. https://www.nngroup.com?utm_source=chatgpt.com
3. https://m3.material.io?utm_source=chatgpt.com
4. https://www.usability.gov?utm_source=chatgpt.com
5. https://www.w3schools.com?utm_source=chatgpt.com

PO-CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	3	3
CO 2	2	2	3	2	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	2.80	2.80	3.00	2.80	3.00

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	2	3	2
CO 3	3	3	3	3	3
CO 4	3	2	3	3	3
CO 5	3	3	3	2	3
Ave.	3.00	2.80	2.80	2.80	2.80

PO-PSO-CO-QUESTION PAPER MAPPING

CO NO:	COURSE OUTCOMES	PO ADDRESSED	PSOS ADDRESSED	COGNITIVE LEVEL (K1 TO K6)
CO1	Explain the basic concepts, principles, and importance of UI and UX design in modern applications.	PO 1, 2	PSO 1,2	K1,K2,K3,K4 ,K5
CO2	Apply wireframing, prototyping, and visual design techniques using UI/UX design tools.	PO 1, 2, 3	PSO 1, 2	K1,K2,K3,K4 ,K5
CO3	Develop user-friendly interface designs for websites and mobile applications.	PO 1, 2	PSO 1, 2	K1,K2,K3,K4 ,K5,K6
CO4	Analyse user requirements and evaluate usability issues in existing applications.	PO 1, 2, 5	PSO 1, 2	K1,K2,K3,K4 ,K5,K6
CO5	Design responsive and accessible user interfaces following UX principles and industry standards.	PO 1, 3, 5	PSO 1, 2	K1,K2,K3,K4 ,K5,K6

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

UX AND UI DESIGNING - PRACTICAL

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Record book	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Case Study Analysis	5	5
Class activity 3	Quiz	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: III	COURSE COMPONENT: ELECTIVE-I (IDE)
COURSE NAME: MONEY MASTERY: PERSONAL FINANCE PLANNING	COURSE CODE: 26UISM3E1
SEMESTER: V	MARKS:100
CREDITS:5	TOTAL HOURS: 75
THEORY	

COURSE OBJECTIVE:

To provide students with fundamental knowledge of Personal Finance and enable them to develop effective money management skills, financial planning habits, and decision-making abilities for achieving financial stability and long-term wealth creation.

COURSE OUTCOMES:

After successful completion of this course, the student will be able to:

1. Apply the concepts of financial planning and investment to prepare a basic personal financial budget using the personal financial planning process.
2. Examine various forms of savings and investment avenues to analyse their suitability for achieving different financial goals.
3. Describe digital financial tools and services for secure and efficient financial transactions.
4. Analyse credit and debt management concepts to apply responsible borrowing practices to maintain financial stability.
5. Evaluate retirement planning and wealth creation strategies to achieve long-term financial independence.

UNIT I: Financial Planning & Budgeting (15 Hours)

Meaning and importance of financial planning; steps in personal financial planning (goal setting, analysis, planning, implementation, review). Basics of investment. Personal budget – meaning, types, preparation, advantages and limitations.

UNIT II: Savings & Investment (15 Hours)

Converting expenses into savings; importance of financial discipline. Forms of savings (deposits, insurance). Types of investments (securities, real estate, gold) – meaning, features, advantages, and risks.

UNIT III: Digital Finance (15 Hours)

Overview of digital finance. Demat account – meaning and benefits. Net banking and mobile banking – features, advantages, and precautions.

UNIT IV: Credit & Debt Management (15 Hours)

Credit score and credit reports – importance and factors. Loans – types and repayment (EMI). Debt management – causes of debt traps and strategies to avoid them. Responsible borrowing.

UNIT V: Retirement & Wealth Building

(15 Hours)

Retirement planning tools (PF, pension, annuities) - Wealth creation through savings and compounding. Basics of estate planning (will, nomination). Financial independence strategies.

RECOMMENDED BOOKS

1. Kapoor, J. R., Dlabay, L. R., & Hughes, R. J. (2017). Personal finance. McGraw-Hill Education.
2. Rich Dad Poor Dad – Robert T. Kiyosaki (2017). Rich dad poor dad. Plata Publishing.
3. The Psychology of Money – Morgan Housel (2020). The psychology of money. Harriman House.

REFERENCE BOOKS

1. Chandra, P. (2023). Investment analysis and portfolio management (6th ed.). McGraw Hill India.
2. Singh, A. K., & Shrivastav, R. K. (2023). Finance for everyone [NEP]: A comprehensive guide to personal finance, savings, and investments. Taxmann Publications.
3. Singh, A. K. (2023). Financial literacy: A comprehensive guide to achieving financial independence. Taxmann Publications.
4. Indian Institute of Banking & Finance (IIBF). (2017). Introduction to Financial planning. Taxmann Publications.

WEB REFERENCES

1. <https://market.tutorialspoint.com/course/ultimate-guide-on-personal-financial-planning/index.asp>
2. <https://www.tutorialspoint.com/articles/category/economics-and-finance>
3. <https://investor.sebi.gov.in/moneymatters.html>
4. <https://investor.sebi.gov.in/personalsecurities.html>
5. <https://www.rbi.org.in/financialeducation>

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	3	3
CO 2	2	2	3	2	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	2.80	2.80	3.00	2.80	3.00

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	2	3	2
CO 3	3	3	3	3	3
CO 4	3	2	3	3	3
CO 5	3	3	3	2	3
Average	3.00	2.80	2.80	2.80	2.80

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Apply the concepts of financial planning and investment to prepare a basic personal financial budget using the personal financial planning process.	PO 1, 2	PSO 1	K1,K2,K3,K4, K5
CO2	Examine various forms of savings and investment avenues to analyse their suitability for achieving different financial goals.	PO 1, 2, 3	PSO 1, 2	K1,K2,K3,K4, K5
CO3	Describe digital financial tools and services for secure and efficient financial transactions.	PO 1, 5	PSO 2	K1,K2,K3,K4, K5, K6
CO4	Analyse credit and debt management concepts to apply responsible borrowing practices to maintain financial stability.	PO 1, 2, 3	PSO 2, 3	K1,K2,K3,K4, K5, K6
CO5	Evaluate retirement planning and wealth creation strategies to achieve long-term financial independence.	PO 1, 3, 5	PSO 3	K1,K2,K3,K4, K5, K6

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

MONEY MASTERY: PERSONAL FINANCIAL PLANNING

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/notebook	Notebook	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Surprise class tests	5	5
Class activity 3	Group Discussion.	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: IV	COURSE COMPONENT: LIFE SKILLS - II
COURSE NAME: ENVIRONMENTAL STUDIES	COURSE CODE: 26UEVS401
SEMESTER: V	MARKS:100
CREDITS:2	TOTAL HOURS: 30
THEORY	

COURSE OBJECTIVE:

The study of ecology and living creatures.

COURSE OUTCOMES:

1. Define the scope and importance of environmental studies and its relevance to sustainable development.
2. Identify different types of natural resources and classify them as renewable, non-renewable, and potentially renewable.
3. Describe the concept of biodiversity and list major conservation strategies.
4. Identify the causes and types of environmental pollution and recall common prevention measures.
5. List basic disaster management plans for common environmental hazards and recall preparedness measures at community level.

UNIT I

(6 Hours)

MULTI DISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, scope and importance – Need for public awareness.

UNIT II

(6 Hours)

NATURAL RESOURCES

Renewable and non-renewable resources: Natural resources and associated problems.

Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.

Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

Food resources: World food problems, changes caused by agriculture and over grazing, effects of modern agriculture, fertilizer - pesticide problems, water logging, salinity, case studies.

Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of

alternate energy sources. Case studies.

Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable life styles.

UNIT III

(6 Hours)

ECO SYSTEMS:

Concept of an eco-system.

Structure and function of an eco-system.

Producers, consumers and decomposers.

Energy flow in the eco system.

Ecological succession.

Food chains, food webs and ecological pyramids.

Introduction, types, characteristic features, structure and function of the following eco-system: -

Forest eco system

Grassland eco system

Desert eco system

Aquatic eco systems (ponds, streams, lakes, rivers, oceans, estuaries)

UNIT IV

(6 Hours)

BIO DIVERSITY AND ITS CONSERVATION:

Introduction – Definition: genetic, species and eco system diversity.

Biogeographical classification of India

Value of bio diversity: consumptive use, productive use, social, ethical, aesthetic and option values

Bio diversity at global, National and local levels.

India as a mega – diversity nation, Hot-spots of bio diversity.

Threats to bio-diversity: habitat loss, poaching of wild life, man-wild life conflicts.

Endangered and endemic species of India

Conservation of bio diversity: In-situ and Ex-situ conservation of bio diversity.

UNIT V

(6 Hours)

ENVIRONMENTAL POLLUTION:

Definition: Cause, effects and control measures of: -

Air pollution

Water pollution

Soil pollution

Marine pollution

Noise pollution

Thermal pollution

Nuclear hazards

Solid waste Management: Causes, effects and control measures of urban and Industrial wastes.

Role of an individual in prevention of pollution.

Pollution case studies.

Disaster management: floods, earthquake, cyclone and landslides.

RECOMMENDED BOOKS

1. Environmental studies – St Joseph College Edition
2. Environmental studies - Dr.D.D.Mishra S.Chand

REFERENCE BOOKS

1. Environmental studies – Dr. J.P. Sharma – University Science Press.
2. Introduction to Environmental Studies – Dr. Mahainta K. Kalita – Asiau Books.

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH:2026-29
PART: IV	COURSE COMPONENT: INTERNSHIP
COURSE NAME: INTERNSHIP	COURSE CODE: 26UINT401
SEMESTER: V	MARKS:
CREDITS: 2	TOTAL HOURS:
PRACTICAL	

COURSE OBJECTIVE:

To obtain hands on experience and practical knowledge/skill facilitating better employment opportunities.

COURSE OUTCOMES:

After successful completion of this course, the student will be able to:

1. Recall core value systems and their relevance to real-life situations and ethical decision-making in personal and social contexts.
2. Describe the role of culture and civilization in shaping individual and collective identities.
3. List salient values for life such as forgiveness, sacrifice, self-esteem, teamwork, and creative thinking.
4. Describe the relationship between human rights, social values, and contemporary social issues.
5. Recall the teachings of Guru Nanak Dev Ji and describe their connection to values and sustainable living.

An internship is a unique learning experience that integrates studies with practical work. Students will be sent for Summer Internship (Audit firm/Accounting firm/any other institution) of their choice for a period of 30 days after the completion of IV semester. Students will be informed to submit Logbook on the work carried out by them during the period of internship. Students need to submit internship reports for about 15 pages on the internship carried out by them. Students need to obtain Letter of Acceptance initially and letter of completion It shall serve to clarify the internship educational purpose and ensure an understanding of the total learning experience.

Students shall submit an Internship Report at the end of 5th Semester before the commencement of the End Semester Examination.

SEMESTER VI

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE XVII
COURSE NAME: MANAGEMENT INFORMATION SYSTEM	COURSE CODE: 26UISM317
SEMESTER: VI	MARKS:100
CREDITS: 4	TOTAL HOURS: 90
THEORY	

COURSE OBJECTIVE:

To provide basic knowledge of Management Information Systems and help students understand how information systems support business decision-making, improve efficiency, and achieve organizational goals.

COURSE OUTCOMES:

After successful completion of this course, the student will be able:

1. Examine the role of Management Information Systems (MIS) in achieving business competitive advantage through informed decision-making.
2. Compare business information systems to evaluate strategic alternatives for managerial decision-making.
3. Classify computer systems and Database Management System fundamentals.
4. Evaluate the System Development Life Cycle (SDLC) and functional information systems for effective implementation in organizations.
5. Assess the effectiveness of Decision Support Systems (DSS) and Business Process Outsourcing (BPO) in improving business performance.

UNIT I

(15 HOURS)

Definition of Management Information System – Functions of Management Information System – Advantages of MIS- Limitations of MIS- MIS support for planning, organizing and controlling - Structure of MIS: Physical components: Hardware, Software, Database, Procedures, Operating personnel; Information System Processing functions; Decision Support; Levels of Management Activities - Information for Decision Making.

UNIT II

(20 HOURS)

Concept of System - Characteristics of System - Systems classification: Physical vs. Abstract, Open vs. Closed, Man-made vs. Natural - Categories of Information Systems: Hierarchical support (Organizational Level), TPS (Transaction Processing System, Decision Support System (DSS), Executive Support System (ESS), Management Information System (MIS); Function and Application Support: Accounting & Finance Systems, Marketing & Sales Systems, Human Resources (HR) Systems, Production/Operations Systems; Specialized Support: Enterprise Resource Planning (ERP), Supply Chain Management (SCM), Customer Relationship Management (CRM), Knowledge Management Systems (KMS), Expert Systems - Strategic information system and competitive advantage

UNIT III**(18 HOURS)**

Computers and Information Processing: Classification of computer - Input Devices : Definition, Types- Output devices: Definition, Types- Storage devices: primary storage, secondary storage and cloud storage - Data Processing Methods: Batch and online processing. Computer Hardware – Computer Software- Data Base management Systems: Meaning and definition of DBMS, Characteristics of DBMS, Application of DBMS, Users of DBMS, Types of DBMS.

UNIT IV**(18 HOURS)**

Meaning of System- constraints of a System- Properties of a system- System Analysis and design: Process – SDLC (System Development Life cycle) - Role of System Analyst- Attributes of System Analyst: Interpersonal Skills, Technical Skills, Analytical Skills, Management Skills - Functional Information system: Financial Information System, Marketing Information System, Production Information System, Human Resource Information System.

UNIT V**(19 HOURS)**

Decision Support Systems, Definition, Components of DSS, Advantages of DSS, Disadvantages of DSS. Group Decision Support Systems, Advantages of GDSS, Disadvantages of GDSS - Meaning and Definition Business Process Outsourcing -Types of Outsourcing: Offshore, Onshore and Nearshore- Functions of Business Process Outsourcing- Emerging Technologies: Cloud computing: Meaning and key features, Business applications, Big Data Technologies: Meaning and characteristics, Business applications, Internet of Things: Meaning and key features, Business applications, Virtual Reality: Meaning and key features, Business applications, Augmented Reality: Meaning and key features, Business applications, Blockchain: Meaning and key features, Business applications, Artificial Intelligence: Meaning and key features, Business applications.

RECOMMENDED BOOKS

1. Mudrick & Ross , Management Information Systems, 3rd Edition, Prentice - Hall of India
2. Sadagopan , "Management Information Systems" - Prentice- Hall of India
3. CSV Murthy-"Management Information Systems" Himalaya publishing House.

REFERENCE BOOK:

1. Dr. S.P. Rajagopalan , "Management Information Systems and EDP " , Margham Publications , Chennai .

WEB REFERENCES:

1. www.tutorialspoint.com/management_information_system
2. http://www.academia.edu/4246296/Management_Information_Systems_Tutorial

GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
Section A	Answer any 10 out of 12 questions (each in 50words)	1-12	3	30
Section B	Answer any 5 out of 7 questions (each in 300words)	13-19	6	30
Section C	Answer any 4 out of 6 questions (each in 1200words)	20-25	10	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	1	1
II	2	1	2
III	3	2	1
IV	2	2	1
V	3	1	1
TOTAL	12	7	6
	SECTION A-12	SECTION B-7	SECTION C-6

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	2	3	3	3
CO 5	3	3	3	3	3
Average	3.00	2.80	3.00	3.00	3.00

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	2	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	2	3
Average	2.80	3.00	3.00	2.80	3.00

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Examine the role of Management Information Systems (MIS) in achieving business competitive advantage through informed decision-making.	PO 1, 2	PSO 1	K1,K2,K3,K4, K5
CO2	Compare business information systems to evaluate strategic alternatives for managerial decision-making.	PO 1, 2	PSO 1, 2	K1,K2,K3,K4, K5
CO3	Classify computer systems and Database Management System fundamentals.	PO 1, 2, 5	PSO 2	K1,K2,K3,K4, K5
CO4	Evaluate the System Development Life Cycle (SDLC) and functional information systems for effective implementation in organizations.	PO 1, 2, 3	PSO 2, 3	K1,K2,K3,K4, K5
CO5	Assess the effectiveness of Decision Support Systems (DSS) and Business Process Outsourcing (BPO) in improving business performance.	PO 1, 4, 5	PSO 1, 3	K1,K2,K3,K4, K5

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

MANAGEMENT INFORMATION SYSTEM

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Notebook	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Surprise class tests	5	5
Class activity 3	Case-study analysis	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-2029
PART: III	COURSE COMPONENT: CORE -XVIII
COURSE NAME: INCOME TAX LAW AND PRACTICE – II	COURSE CODE: 26UCOM318
SEMESTER: VI	MARKS:100
CREDITS:4	TOTAL HOURS:90
THEORY & PROBLEMS	

(Common to B. Com (GEN), B. Com (A&F), B. Com (CS), B. Com (ISM) & B. Com (CA))

COURSE OBJECTIVE:

To Compile the procedure for computation of tax on income for assessment of individuals for the current assessment year under the Income Tax Act., 1961.

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Describe the provisions of agricultural income and Analyse the procedure related to capital gains tax, including any applicable exemptions.
2. Examine the income chargeable under the head, income from other sources.
3. Execute the provisions and procedures of clubbing and the setoff and carry forward of income.
4. Analyse the applicable deductions from gross total income.
5. Apply the procedure for computing tax liability and various forms pertaining to Income tax returns and e-filing under old and new tax regime.

UNIT- I

(20 Hours)

Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income –Integration of Agricultural Income. (Theory only) .Capital Gains – Capital Assets –Meaning and Kinds–Procedure for computing Capital Gains– Cost of Acquisition–Exemption of Capital Gains –Loss under head Capital Gains.

UNIT-II

(15 Hours)

Income from other sources - Income chargeable to tax under the head Income from Other Sources – Dividends – Interest on Securities – Casual Income – Other Incomes – Deduction from Income from Other Sources–Loss under the head Other Sources.

UNIT-III

(20 Hours)

Aggregation of income - Provisions relating to income of other persons to be clubbed in Assessee Total Income–Income of minor Child –Deemed Incomes. Provisions relating to Set-off & Carry forward and Set- off of Losses.

UNIT-IV**(20 Hours)**

Deductions from Gross total income: Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only) Deductions 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80EE/EEA, 80G, 80GG, 80TTA, 80TTB, 80U.

UNIT- V**(15 Hours)**

Assessment of Individuals -Tax rates and computation of tax liability of individuals under the Old and New Tax Regime . Filing of returns, various forms of return, and e-filing of returns.

THEORY: 20% PROBLEMS: 80%**RECOMMENDED TEXTBOOKS**

1. Income Tax Theory, law and practice - T.S. Reddy & Dr. Y. Hari Prasad Reddy Margham publications.
2. Income Tax law and practice. –V. P. Gaur & D. B. Narang. Kalyani Publications.

REFERENCE BOOKS

1. Students Guide to Income tax –Dr. Vinod K. Singhania & Dr. Monica Singhania –Taxman.
2. Income tax service tax & VAT–Dr. Girish Ahuja & Dr. Ravi Gupta –Bharat law house.

E-LEARNING RESOURCES

1. <https://books.google.com/books?isbn=1584773855>
2. <https://books.google.com/books?isbn=8131721914>
3. <https://books.google.com/books?id=iiQKAAAAMAAJ>

GUIDELINES TO THE QUESTION PAPER SETTERS**QUESTION PAPER PATTERN**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions	1-12	3	30
B	Answer any 5 out of 7 questions	13-19	6	30
C	Answer any 2 out of 4 questions	20-23	20	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	-	1	-	1
II	2	1	-	1	-	1
III	2	1	1	1	-	1
IV	1	1	-	1	-	1
V	1	1	1	1	-	-
TOTAL	7	5	2	5	-	4
SECTION A 12			SECTION B 7		SECTION C 4	

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	3.00	3.00	3.00	3.00	3.00

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	3.00	3.00	3.00	3.00	3.00

PO-PSO-CO-QUESTION PAPER MAPPING

CO NO:	COURSE OUTCOMES	PO ADDRESSED	PSOS ADDRESSED	COGNITIVE LEVEL (K1 TO K6)
CO 1	Describe the provisions of agricultural income and Analyse the procedure related to capital gains tax, including any applicable exemptions.	PO 1, 2, 3	PSO 1,3 4 & 5	K1, K2, K3, K4, K5
CO 2	Examine the income chargeable under the head, income from other sources.	PO 1, 2, 3	PSO 1,3 & 4	K1, K2, K3, K4, K5
CO 3	Execute the provisions and procedures of clubbing and the setoff and carry forward of income.	PO 1, 2, 3	PSO 1,2, 3, 4 & 5	K1, K2, K3, K4,
CO 4	Analyse the applicable deductions from gross total income.	PO 1, 3, 5	PSO 1,4 & 5	K1, K2, K3, K4,
CO 5	Apply the procedure for computing tax liability and various forms pertaining to Income tax returns and e-filing under old and new tax regime.	PO 1, 2, 3, 5	PSO 1,2, 4 & 5	K1, K2, K3, K4,

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

INCOME TAX LAW AND PRACTICE - II

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH:2026-29
PART: III	COURSE COMPONENT: CORE XIX
COURSE NAME: PROJECT	COURSE CODE: 26UISM319
SEMESTER:VI	MARKS:100
CREDITS:4	TOTAL HOURS:90
PRACTICAL	

COURSE OBJECTIVE:

To give a hands-on practice to the students in the fields of management, marketing, information systems, human resources, finance or software project management, thus enabling them to learn the nuances of working both as an individual and as a team.

COURSE OUTCOMES:

After successful completion of this course, the student will be able to:

1. Apply domain specific theories, principles, and methodologies to design and execute meaningful projects.
2. Identify complex problems and develop innovative, practical, and multidisciplinary solutions.
3. Demonstrate the ability to conduct research, analyse data, and interpret findings to support informed decision-making.
4. Integrate ethical practices, sustainability, and social responsibility into project work, contributing positively to society.
5. Present and document project outcomes, while cultivating adaptability and continuous learning.

Students shall submit a Project Report at the end of 6th Semester before the commencement of the End Semester Examination. The Project marks shall consist of the following:

Viva Voce	50 Marks
Project Evaluation	50 Marks
Total	100 Marks

BREAK UP DETAILS FOR EVALUATION

Methodology	15 Marks
Analysis	25 Marks
Summary	10 Marks
Total	50 Marks

The Project evaluation and Viva-voce examination shall be done internally by the Project Guide. Relevant topics will be selected and approved in consultation with the team set for the same.

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH:2026-29
PART: III	COURSE COMPONENT: ELECTIVE II
COURSE NAME: PROMPT ENGINEERING FOR BUSINESS APPLICATIONS - PRACTICAL	COURSE CODE: 26UISM3E3P
SEMESTER:VI	MARKS:100
CREDITS:4	TOTAL HOURS:90
PRACTICAL	

COURSE OBJECTIVE:

To develop hands-on skills in AI-assisted communication, content generation, automation, and business decision-making.

COURSE OUTCOMES:

After successful completion of this course, the student will be able to:

1. Explain the fundamentals of Artificial Intelligence, Generative AI, and Prompt Engineering concepts.
2. Design and apply effective prompts for generating business-related content and solutions.
3. Utilize AI tools for business communication, documentation, presentations, and report generation.
4. Analyse business data and automate routine tasks using AI-assisted prompt techniques.
5. Evaluate ethical issues, limitations, and security concerns related to AI usage in business environments.

LAB EXERCISES:

1. Generate formal business emails using AI prompts.
2. Create professional meeting invitations using prompt engineering.
3. Generate leave letters and permission letters using AI tools.
4. Create prompts for summarizing business articles and reports.
5. Generate product descriptions for e-commerce websites.
6. Create social media captions and promotional content using AI.
7. Design prompts for customer support chatbot responses.
8. Generate interview questions and HR communication content.
9. Create business report writing prompts.
10. Generate meeting minutes using AI prompt techniques.
11. Create prompts for grammar correction and proofreading.
12. Generate spreadsheet formulas using AI tools.
13. Create prompts for sales and financial analysis reports.
14. Generate PowerPoint presentation content using AI.
15. Create digital marketing advertisements using prompt engineering.
16. Generate resume and portfolio content using AI tools.
17. Create prompts for inventory and sales forecasting analysis.
18. Generate customer feedback analysis reports using AI.

19. Create responsible AI usage and ethical guideline documents.
20. Develop AI prompts for automated business workflow and decision-making systems.
21. Generate multilingual business communication content using AI prompts.
22. Create AI prompts for market trend and competitor analysis.
23. Generate automated invoice and billing content using prompt engineering.
24. Create prompts for business proposals and project documentation.
25. Generate AI-assisted customer survey questionnaires.
26. Create prompts for SWOT analysis and strategic planning reports.
27. Generate AI-based content for website FAQs and help sections.
28. Create prompts for employee training and onboarding materials.
29. Generate business data interpretation and visualization summaries using AI.
30. Create AI prompts for startup business idea generation and business model planning.

WEB REFERENCES:

1. <https://developers.openai.com/api/docs/guides/prompt-engineering>
2. <https://www.promptingguide.ai/>
3. <https://learnprompting.org/>
4. <https://www.deeplearning.ai/courses/ai-prompting-for-everyone>
5. https://cloud.google.com/discover/what-is-prompt-engineering?utm_source=chatgpt.com#prompt-engineering-overview-and-guide
6. <https://www.ibm.com/think/topics/prompt-engineering#7281535>
7. <https://learn.microsoft.com/en-us/azure/foundry/openai/concepts/prompt-engineering>
8. <https://platform.claude.com/docs/en/build-with-claude/prompt-engineering/prompting-tools>

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	3	3
CO 2	3	3	3	2	3
CO 3	3	3	3	3	3
CO 4	3	3	2	3	3
CO 5	3	3	3	3	3
Average	3.00	3.00	2.80	2.80	3.00

PSO – CO Mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	2	3	2	3	3
CO 5	3	3	3	3	3
Average	2.80	3.00	2.80	3.00	3.00

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Explain the fundamentals of Artificial Intelligence, Generative AI, and Prompt Engineering concepts.	PO 1, 2	PSO 1, 2	K1,K2,K3,K4, K5
CO2	Design and apply effective prompts for generating business-related content and solutions.	PO 1, 2, 3	PSO 2, 3	K1,K2,K3,K4, K5
CO3	Utilize AI tools for business communication, documentation, presentations, and report generation.	PO 1, 2	PSO 2	K1,K2,K3,K4, K5, K6
CO4	Analyse business data and automate routine tasks using AI-assisted prompt techniques.	PO 1, 2, 5	PSO 2, 3	K1,K2,K3,K4, K5, K6
CO5	Evaluate ethical issues, limitations, and security concerns related to AI usage in business environments.	PO 1, 2, 3	PSO 3	K1,K2,K3,K4, K5, K6

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

PROMPT ENGINEERING FOR BUSINESS APPLICATIONS - PRACTICAL

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Periodic written assignments based on key concepts to enhance subject comprehension.	5	5
Workbook/record book/ notebook	Record book	5	5
Class activity 1	Seminar/ PPT Presentation	5	5
Class activity 2	Case Study Analysis	5	5
Class activity 3	Quiz	5	5
Attendance	Marks will be given based on the attendance percentage of respective course	5	5
Total			50

PROGRAMME: B.COM (INFORMATION SYSTEMS MANAGEMENT)	BATCH: 2026-2029
PART: III	COURSE COMPONENT: Elective -III
COURSE NAME: HUMAN RESOURCE MANAGEMENT	COURSE CODE: 26UCOM3E2
SEMESTER: VI	MARKS:100
CREDITS: 4	TOTAL HOURS: 90
THEORY	

(Common to B.Com (GEN), B.Com (ISM), B.Com (MM), BBA & BBA (RM))

COURSE OBJECTIVE:

To make aware of students regarding Human Resource Management practices.

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Evaluate the role and importance of human resource management and its challenges.
2. Assess different methods of recruitment and their processes, including the use of AI in recruitment.
3. Evaluate various methods and techniques of training and the concept of career development.
4. Interpret the concept and techniques of performance appraisal.
5. Summarize grievance handling, settlement machinery, human resource management, and human resource information systems.

UNIT-I

(20 Hours)

Human Resource Management-Concept and Functions, Role, Status and Competencies of HR manager, Emerging Challenges of Human Resource Management-Work force Diversity-Empowerment, Downsizing, Work Life Balance.

UNIT-II

(20 Hours)

Human Resource Planning – Job Analysis- Job description & Job Specification-Recruitment – Concepts & Sources –Selection – Methods of Selection – Process of Selection - Uses of various tests –Interview techniques in selection and placement- Application and Challenges of AI based Recruitment.

UNIT-III

(15 Hours)

Training and Development–Concept and importance- Methods – On the Job Training –Off the Job Training– Identification of the training needs – Effectiveness of Training- Career Planning and Development.

UNIT-IV

(20 Hours)

Performance Appraisal – Nature and objectives, Methods-Traditional and Modern Methods of Appraisal-Transfer–Promotion and termination of services-Compensation-Concept and Policies- Individual, Group Incentive plans, Fringe Benefits, Performance linked compensation-Monetary and Non- monetary Benefit

UNIT-V

(15 Hours)

Recent trends in HRM- Green HRM - Human Resource Audit–Nature–Benefits–Scope – Approaches- Human Resource Information System (HRIS)- Need- Benefits- Designing of HRIS- Computerized HRIS.

RECOMMENDED TEXT BOOKS

1. Human Resource Management – Dr.T.K. Avvai Kothai, Charulatha Publications.
2. Aswathappa , K. (2013).Human resource management: Text and cases. Tata McGraw-Hill Education.
3. Gupta, C. B. (2011). Human Resource Management: New Delhi. Sultan Chand &sons Educational publishers

REFERENCE BOOKS

1. Human Resource Management –Garry Deseler-11th Edition–Pearson International
2. Human Resource Management-By Dr Charmine E.J. Härtel, Dr Yuka Fujimoto– 2ndEdition

E-LEARNING RESOURCES

1. <https://www.wiziq.com/tutorials/human-resource-management>
2. <https://www.sophia.org/tutorials/introductory-human-resource-concepts>
3. <https://corehr.wordpress.com/2013/12/04/transfer-and-promotion/>
4. <https://hrmpractice.com/employee-welfare/>
5. <https://www.mbaskool.com/business-concepts/human-resources-hr-terms/2390-quality-ofwork-life-qwl.html>

GUIDELINES TO THE QUESTION PAPER SETTERS

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				100

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	3	2	2
III	2	2	1
IV	2	1	1
V	2	1	1
TOTAL	12	7	6
SECTION A 12		SECTION B 7	SECTION C 6

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	3	3	3	3
CO 2	3	2	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	3.00	2.80	3.00	3.00	3.00

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	2	3	3	3	3
CO 5	3	3	3	3	3
Average	2.80	3.00	3.00	3.00	3.00

PO-PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	PO ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	Evaluate the role and importance of human resource management and its challenges.	PO 1, 3	PSO 1,3 & 5	K1, K2, K3, K4 & K5
CO2	Assess different methods of recruitment and their processes, including the use of AI in recruitment.	PO 1, 2	PSO 1,2, 4 & 5	K1, K2, K3, K4 & K5
CO3	Evaluate various methods and techniques of training and the concept of career development.	PO 1, 3, 5	PSO 1,2 & 4	K1, K2, K3, K4
CO4	Interpret the concept and techniques of performance appraisal.	PO 1, 2, 3	PSO 1,3 & 4	K1, K2, K3, K4
CO5	Summarize grievance handling, settlement machinery, human resource management, and human resource information systems.	PO 1, 3, 5	PSO 1,2,4 & 5	K1, K2, K3, K4

K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create

HUMAN RESOURCE MANAGEMENT

Continuous Internal Assessment - Components			
Assessment Type	Nature	Maximum Marks	Weightage
Mid-Semester Examination	Pen and Paper test for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity - 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50