



**MARUDHAR KESARI JAIN COLLEGE FOR WOMEN
(AUTONOMOUS)**

Vaniyambadi – 635 751

PG Department of Commerce CA

for

Undergraduate Programme

Bachelor of Commerce (Computer Applications)

From the Academic Year 2024-25

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Preamble

PG Department of Commerce (CA) was started in the year 2010 and became PG Department of Commerce (CA) in the year 2016. The Department aims at providing holistic and value-based knowledge and guidance that students need to become worthy accounting and management professionals. This Programme is meant to heighten technological know-how, to train students to become industry specialists and to encourage software development. This course offers ample opportunities to students both in terms of job and higher education. Students are offered jobs after B.Com Computer Application in a variety of emerging sectors like edutech, fintech and software firms. Graduates acquire programming skills and knowledge of business during the course, which provides them opportunities in a diverse range of careers. The career choices for graduates are not limited to just one sector but are available in a range of sectors.

The career opportunities for B. Com (CA) graduates are:

- Chartered Accountant
- Business Analyst
- Budget Analyst
- Financial Consultant
- Computer Software Developer
- Auditor
- GST Practitioner
- Computer Programmer
- App Developer

Vision

- **To** impart holistic education with professional excellence and experience
- To educate students with computerized accounting knowledge, skills and training

Mission

- To provide students with computer knowledge, skills and applications for better employment
- To enhance the value system in the environment of life training and character building education

**LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR
UNDERGRADUATE EDUCATION**

Programme	B.Com (Computer Applications)
Programme Code	U11
Duration	3 years [UG]
Programme Outcomes	<p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study.</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p>PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples and addressing opposing viewpoints.</p> <p>PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.</p> <p>PO7: Cooperation / Teamwork: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.</p> <p>PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence, and experiences from an open-minded and reasoned perspective.</p>

	<p>PO9: Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p>PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.</p> <p>PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.</p> <p>PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p>PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p>PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.</p> <p>PO 15: Lifelong learning: Ability to acquire knowledge and skills, including learning how to learn, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.</p>
<p>Programme Specific Outcomes:</p>	<p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skills that will facilitate startups and high potential organizations.</p> <p>PSO3 – Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards Growth and development.</p> <p>PSO4 – Contribution to Business World: To produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit.</p>

PROGRAM OUTCOMES

PO1	Acquire knowledge in various discipline of commerce, business, accounting , economics, finance , auditing and marketing with soft skills in Tally and ERP, E-commerce
PO2	Train the students to develop successful computer programs to solve the business problems for increasing the productivity of the e-business.
PO3	Develop proactive thinking so as to gain knowledge of professional and ethical Responsibility
PO4	Apply object oriented or non-object-oriented techniques to solve business computing problems which make students a good programmer.
PO5	Promote capability of the students to make decisions at personal & professional level
PO6	Facilitate the students to join professional courses
PO7	Address and develop solutions for societal and environmental needs of local, regional and national development.
PO8	Prepared for lifelong learning and professional development, including the ability to adapt to changes in technology, business practices, and economic conditions throughout their careers.

PROGRAM SPECIFIC OUTCOMES

PSO1	Understand the basic concepts and functions of accounting, commerce and computer software and the applications of computer knowledge in business in both theoretical and practical aspects
PSO2	Determine the procedures and schedules to be followed on preparing financial statements of Companies and follow the ethics pertaining to business transactions
PSO3	Develop students' proficiency in the management of an organisation

Eligibility for Admission:

Candidate for admission to the first year of B.Com CA Department of Commer (Computer Applications) shall be required to have passed the Higher Secondary Examination with Mathematics/Business Mathematics Statistics/Business Statistics/ computer science as one of the subjects.

Semester - I						
Code	Course Title	Hours Distribution				C
		L	T	P	S	
24UFTA11	Tamil - 1	4	1	0	0	3
24UFEN11	English - 1	4	1	0	0	3
24UCCC11	CC-1- Financial Accounting I-	3	1	2	0	5
24UCCC12	CC- 2 Principles of Management	3	1	0	0	3
24UCCA11P	EC – Software and Tally Lab	0	0	4	0	3
24UCCS11	SEC (NME) – Fundamentals of Commerce	2	0	0	0	2
24UCCS12	SEC – Business Organisation	2	0	0	0	2
24UCCF11	FC – Fundamentals of Information Technology	2	0	0	0	2
					30	23

Semester – II						
Code	Course Title	Hours Distribution				C
		L	T	P	S	
24UFTA21	Tamil – 2	4	1	0	0	3
24UFEN21	English – 2	4	1	0	0	3
24UCCC21	CC – 3 - Financial Accounting II	3	1	2	0	5
24UCCC22	CC -4 Business Law	3	1	0	0	4
24UCCA21P	EC – Advanced Excel Lab	0	0	4	0	2
24UCCA22	EC – Modern Marketing/ Human Resource Management	2	0	0	0	2
24UCCS21	SEC - Internet and its Applications	2	0	0	0	2
24UAEC21	AEC – 1 Life Skills through Yoga	1	1	0	0	2
					30	23

Students must complete at least one online course (MOOC) from platforms like SWAYAM, NPTEL, or Nanmulalvan within the fifth semester. Additionally, engaging in a specified Self-learning Course is mandatory to qualify for the degree, and successful participation will be acknowledged with an extra credit of 2*.

Part – 1 & 2	Tamil & English	8	SEC	Skill Elective Course	5
CC	Core Course	15	FC	Foundation Course	1
EC-AL	Elective Course – Applied	7	AEC	Ability Enhancement Course	4
EC	Elective Course - Major	4	SLC	Self-Learning Course	1

FIRST YEAR – SEMESTER – I

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCCC101	FINANCIAL ACCOUNTING - I	Core	3	1	2	0	5	6	25	75	100
Learning Objectives											
LO1	To understand the basic accounting concepts and standards.										
LO2	To know the basis for calculating business profits.										
LO3	To familiarize with the accounting treatment of depreciation.										
LO4	To learn the treatment of Bills of Exchange.										
LO5	To learn the methods of calculating profit for Single entry system.										
Unit	Content									Hours	
1	Fundamentals of Financial Accounting & Double Entry System of Accounts: Introduction to Accounting Meaning of Accounting – Objectives of Accounting – Advantages and Disadvantages of Accounting – Groups Interested in Accounting Information – Basic Accounting Concepts and Conventions. Double Entry System – Concepts – Meaning – Advantages and Disadvantages - Journal – Ledger – Trial Balance – Rectification of Errors (Simple problems only).									20	
2	Final Accounts: Introduction – Objectives of preparing of final Accounts – Trading Account – Profit and Loss Account – Balance Sheet – Various Adjustments, Classifications of Assets and Liabilities – for sole proprietorship concern only.									18	
3	Depreciation Accounting: Concept of depreciation – Causes – Objectives – Need for providing Depreciation – Methods of providing depreciation – Straight line Method – Diminishing Balance Method (Change in method of Depreciation excluded).									18	
4	Bills of Exchange: Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.									16	
5	Single Entry System of Accounting: Meaning – Definition – Features – Advantages – Limitations of Single-Entry System – Differences between Double Entry System and Single-Entry System. Methods of Calculation of Profit – Statement of Affairs method and Conversion Method – Difference.									18	

Theory 20% & Problem 80%

CO	Course Outcomes
CO1	Remember the concept of Financial Accounting and Journal, Ledger etc.,
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Determine the method of calculation of bills of Exchange
CO5	Evaluate the methods of calculation of profit

TEXT BOOK

1.	T.S. Reddy & A. Murthy, Financial Accounting, Margham Publication- 2018
2.	S.N. Maheshwari, Vikas Publications, Noida. Financial Accounting,
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
5.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.

REFERENCE BOOKS

1.	S.P.Jain & K.L. Narang, Advanced Accountancy Kalyani Publications, New Delhi, 2016
2.	R.L.Gupta, Advanced Accounting, Sultan Chand & Co.2015
3.	Dr. Arulanandan and Raman, Advanced Accountancy, Himalaya Publications, Mumbai.

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCCC102	PRINCIPLES OF MANAGEMENT	Core	3	1	0	0	3	4	25	75	100
Learning Objectives											
LO1	To understand the basic management concepts and functions										
LO2	To know the various techniques of planning and decision making										
LO3	To familiarize with the concepts of Organisation structure										
LO4	To gain knowledge about the various components of staffing										
LO5	To enable the students in understanding the control techniques of management										
Unit	Content									Hours	
	Introduction to Management: Meaning- Definitions – Nature and Scope - Levels of Management –Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.									12	
2	Planning: Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making.									12	
3	Organizing: Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types – Authority and Responsibility – Centralization and Decentralization – Span of Management.									12	
4	Staffing: Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types–Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360-degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].									12	
5	Directing: Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature -Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control: Co-ordination – Meaning - Techniques of									12	

	Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	
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Course Outcomes	
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-ordination and control in the management.

Textbooks	
1	Gupta. C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
Reference Books	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	2	3	2	2	2	1	3	2	2
Total	15	10	12	15	11	10	10	8	15	10	11
Average	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCCP101	SOFTWARE AND TALLY LAB	EC / G	3	1	0	0	3	4	25	75	100
Learning Objectives											
LO1	To enable the students in crafting professional word documents.										
LO2	To gain knowledge on creation of excel spread sheets										
LO3	To familiarize the students in preparation of documents and presentations with office automation tools.										
LO4	To gain knowledge on Tally basics										
LO5	To apply accounting knowledge in tally										
Unit	Content									Hours	
1	Word Orientation : The instructor needs to give an overview of Microsoft word & Importance of MS Word as word Processor, Details of the four tasks and features that would be covered Using word – Accessing, overview of toolbars, saving files, Using help and resources, rulers, format painter.									12	
2	Excel Orientation :The instructor needs to tell the importance of MS Excel as a Spreadsheet tool, give the details of the four tasks and features that would be covered Excel – Accessing, overview of toolbars, saving excel files, Using help and resources , Mathematical calculations.									12	
3	Power point: Introduction to Power point - Features – Understanding slide typecasting & viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects, audio inclusion, timers.									12	
4	Tally : Introduction – Starting Tally – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit Organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register									12	

5	Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report	12
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Course Outcomes	
CO1	To perform documentation
CO2	To perform accounting operations
CO3	To perform presentation skills
CO4	To perform basic of Tally
CO5	To perform Accounting GST with Tally
Textbooks	
1	MS Office 2000 for Every One - Vikas Publishing House Pvt. Ltd., Sanjay Saxena
2	Guide to MS Office 2000 PH. - I Loura Acklen
3	Tally 9.0 – A complete Reference – Tally Solutions (P) Ltd
Reference Books	
1	MS Office 2000 Professional Fast & Easy – June Slton, BPB publications
2	The ABC & MS Office Professional Edition - Guy Hart-Davis
3	Tally Erp 9 Theory and Practical Simplified (GST Ready)

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	2	3	2	2	2	1	3	2	2
Total	15	10	12	15	11	10	10	8	15	10	11
Average	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCCS101	FUNDAMENTALS OF COMMERCE	SEC (NME)	2	0	0	0	2	2	25	75	100
Learning Objectives											
LO1	Understand the meaning of Commerce and Industry.										
LO2	Familiarize with Various Accounting methods.										
LO3	Explore about Market and Marketing										
LO4	Understand the various banking concepts										
LO5	Gain knowledge about Taxation and Filing of Income Tax.										
Unit	Content									Hours	
1	Commerce - Introduction: Definition of Commerce - Importance – Meaning of Barter system - Business – Industry - Trade – Hindrances of Trade - Branches of Commerce.									6	
2	Accounting – Introduction: Bookkeeping – Meaning - Definition- Objectives - Accounting – Meaning- Definition – objectives – Branches of Accounting - Financial Accounting – Cost Accounting - Management Accounting - its features and Differences.									6	
3	Introduction to Marketing: Definition of Market – Classification of Markets – Marketing – Meaning and Definition- Characteristics - Difference Between Market and Marketing – Approaches to Study of Marketing.									6	
4	Introduction to Banking: Banking origin- Types of Banks- Functions of banking-online banking-recent trends.									6	
5	Introduction to Taxation: Taxation – concepts Direct Tax and its types and Indirect Taxes and its types. Role and importance.									6	

Course Outcomes	
CO1	To make the students familiar with the concepts of Commerce and Industry.
CO2	To encourage and motivate the students for the Accounting Education.
CO3	To Analyse the Various classification of Markets and Marketing.
CO4	To make the students aware of Banking
CO5	To learn the Taxation and its concepts
Textbooks	
1	S.P.Jain and K.L Narang 2023, Financial Accounting-I , Kalyani Publishers, New Delhi
2	Banking, Santhanam, Margham Publication
3	Taxation, V.P. Guar and Narang., Kalyani Publication
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd., Chennai.
2	R.S.N. Pillai And Bagavathi, Business Law , S. Chand Publishing
3	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Pvt. Limited, Chennai.
4	T.S. Reddy & Dr Y. Hariprasad Reddy, Management Accounting, Margham Publications, Chennai.

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	2	3	3	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	3	3	3	2	3
Total	14	10	13	13	13	10	13	13	15	10	12
Average	2.8	2	2.6	2.6	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCCS102	BUSINESS ORGANIZATION	SEC	2	0	0	0	2	2	25	75	100
Learning Objectives											
LO1	Understand business, profession, organization, social responsibilities, and business ethics.										
LO2	Explore business forms, distinguish public and private sectors.										
LO3	Comprehend industry location factors, analyze large-scale operation advantages.										
LO4	Familiarize with stock exchanges, understand business combinations.										
LO5	Understand trade associations and chambers of commerce in India.										
Unit	Content										Hours
1	Business - Meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business - Business Ethics.										6
2	Forms of Business organization - Sole trader - Partnership - joint Hindu family - Joint stock companies - Co-operative societies - public utilities and public enterprises - Public Sector vs. Private Sector.										6
3	Location of industry - Factors influencing location - size of industry - optimum firm - advantages of large - scale of operation - limitation of small scale of operation – industrial estates - District Industries Centers.										6
4	Stock Exchange - Function - Types - Working - Regulation of Stock Exchanges in India - Business Combination - Causes -Types - Effects of Combination in India.										6
5	Trade Association - Chamber of Commerce - Functions – Objectives - Working in India										6

CO1	Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business.
CO2	Compare forms of business organizations, assess public and private sector advantages and disadvantages.
CO3	Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and district industries centers.
CO4	Explain stock exchange functions and regulation, analyze business combinations ,causes, types, and effects.
CO5	Discuss Trade Associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India.
Textbooks	
1.	C.B. Gupta , Business organization .2022. Sultan Chand & Sons, New Delhi.
2	Business Organisation, C.D.Balaji,, 2016, Margham Publications
Reference Books	
1	Prakash & Jagedesh, Business organization & Management, Kitab Mahal Publishers (1997).
2	Dinkar Pagare, Business Organisation and Management, Sultan Chand & Sons New Delhi.
3	Vasudevan & Radhasivam, Business Organization, S. Chand Publisher.

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	2	3	3	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	3	3	3	2	3
Total	14	10	13	13	13	10	13	13	15	10	12
Average	2.8	2	2.6	2.6	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCCF101	FUNDAMENTALS OF INFORMATION TECHNOLOGY	FC	2	0	0	0	2	2	25	75	100
Learning Objectives											
LO1	To understand the basic Basics of Computer										
LO2	To know the Parts of Computer										
LO3	To learn the Multimedia and its application										
LO4	To gain knowledge about the Internet and World Wide Web										
LO5	To understand Internet of Things (IoT)										
Unit	Content									Hours	
1	Basics of Computer Introduction: History of Computer - Parts of Computer System - Hardware Devices - Software – Anatomy of Digital Computer.									6	
2	Parts of Computer Memory Units – Storage Devices- Input Devices-Output Devices- Number System.									6	
3	Working With Multimedia Introduction to Multimedia - Images - Sound -Video – Text- Text Generation Multimedia Applications.									6	
4	Internet and World Wide Web Introduction to Internet and World Wide Web- E-Mail Basics – Computer Networks.									6	
5	Internet of Things (IoT) Internet of Things (IoT) & Application Program Interfaces Introduction to Internet of Things & Application Program Interfaces - Financial System Communication - Open Banking									6	

Course Outcomes	
CO1	Demonstrate the importance of Computer
CO2	Paraphrase the importance of Computer Parts.
CO3	Comprehend the concept of multimedia.
CO4	Enumerate the Internet and world wide web
CO5	Demonstrate the notion of Internet of Things
Textbooks	
1	Alexis Leon, Fundamentals of Information Technology, Vikas Publication, 2011
2	E. Balagurusamy , Fundamentals of Computers, McGraw Hill, Edition, 2010
3	Paul Whitehead, Internet and World Wide Web, Maran Graphics Publications, 2000
Reference Books	
1	S.Jain,MS OFFICE 2007 Training Guide,BPB Publications,2010
2	Paul Deital, Harvey Deital,Abbey Deital,Internet and World Wide Web,Pearson Education,2018
3	Bittu Kumar, Microsoft Office 2010, V & S Publishers, 2013
4	S.Gokul, Multimedia Magic, BPB,2011
5	Paul Whitehead, Internet and World Wide Web,Maran Graphics Publications, 2000

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	2	3	3	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	3	3	3	2	3
Total	14	10	13	13	13	10	13	13	15	10	12
Average	2.8	2	2.6	2.6	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCCC21	FINANCIAL ACCOUNTING - II	Core	3	1	2	0	5	6	25	75	100
Learning Objectives											
LO1	Understand the preparation of Branch accounts										
LO2	Understand the allocation of Expenses under Departmental Accounts.										
LO3	Prepare different kinds of accounts such as Hire purchase and Instalments System.										
LO4	Gain an understanding about partnership accounts relating to Admission and retirement.										
LO5	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm.										
Unit	Content									Hours	
1	Branch Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)									18	
2	Departmental Accounts Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price. Preparation of Profit and Loss Account									18	
3	Hire Purchase System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account – Differences between Hire Purchase and Instalment System									18	
4	Partnership Accounts – I Partnership Accounts: Fundamentals of Partnership - Partnership deed – Admission of a Partner – Revaluation Account – Goodwill- Methods of valuation of Goodwill-Preparation of Balance Sheet after admission - Partners Capital Account — Retirement of a Partner – Death of a Partner.									18	
5	Partnership Accounts – II Dissolution of Partnership - Methods – Preparation cash account and settlement to partners– Realization account – Preparation of Balance Sheet - Insolvency of partners (Garner Vs Murray)									18	

Theory 20% & Problem 80%

CO	Course Outcomes
CO1	To learn the basic concepts in preparing the branch accounts
CO2	To Familiarize the preparation of Department Accounts
CO3	To learn the procedure for calculation of Interest in Hire Purchase System
CO4	To calculate the new Profit-Sharing Ratio and Sacrificing Ratio while admitting a partners at the time Admission and Retirement
CO5	To acquire knowledge on settlements of partners at the time of Dissolution of a partnership

TEXT BOOK

6.	T.S. Reddy & A. Murthy, Financial Accounting, Margham Publication- 2018
7.	S.N. Maheshwari, Vikas Publications, Noida. Financial Accounting,
8.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
9.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
10.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.

REFERENCE BOOKS

1.	S.P.Jain & K.L. Narang, Advanced Accountancy Kalyani Publications, New Delhi, 2016
2.	R.L.Gupta, Advanced Accounting, Sultan Chand & Co.2015
3.	Dr. Arulanandan and Raman, Advanced Accountancy, Himalaya Publications, Mumbai.

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCCC22	BUSINESS LAW	Core	4	-	-	-	4	4	25	75	100
Learning Objectives											
LO1	To know the nature and objectives of mercantile law and the essentials of valid contract										
LO2	To gain knowledge on performance contracts										
LO3	To be acquainted with the rules of Indemnity and Guarantee										
LO4	To make aware of the essentials of bailment and pledge										
LO5	To understand the provisions relating to sale of goods										
Unit	Content									Hours	
1	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract									12	
2	Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract									12	
3	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –									12	
4	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.									12	
5	Sale of Goods Act 1930 Definition of Contract of Sale - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller									12	

CO	Course Outcomes
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930

TEXT BOOK

1.	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2.	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3.	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4.	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5.	Shusma Aurora, Business Law, Taxmann, New Delhi

REFERENCE BOOKS

1.	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2.	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3.	D.Geet, Business Law Nirali Prakashan Publication, Pune.

Mapping with Programme Outcomes and Programme Specific Outcomes

		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1		3	2	3	2	3	2	3	3	3	2	2
CO2		3	2	2	2	2	2	2	2	3	2	2
CO3		3	3	3	2	3	2	3	3	3	2	2
CO4		3	2	2	2	2	2	2	2	3	2	2
CO5		3	3	3	2	3	2	3	3	3	2	2
TOTAL		15	12	13	10	13	10	13	13	15	10	10
AVERAGE		3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCCA21P	ADVANCED EXCEL LAB	EC	-	-	4	-	2	4	25	75	100
Learning Objectives											
LO1	To understand about the If analysis & Logical functions										
LO2	To Learn about data validation										
LO3	To study about Lookup Functions										
LO4	To learn about Pivot tables										
LO5	To understand about charts & Slicers										
Unit	Content									Hours	
1	What If Analysis Goal Seek -Scenario Analysis -Data Tables (PMT Function) - Solver Tool Logical Functions: If Function -How to Fix Errors – if error - Nested If -Complex if and or functions									6	
2	Data Validation Number, Date & Time Validation • Text and List Validation • Custom validations based on formula for a cell • Dynamic Dropdown List Creation using Data Validation – Dependency List									6	
3	Lookup Functions Vlookup / HLookup - Index and Match - Creating Smooth User Interface Using Lookup - Nested VLookup - Reverse Lookup using Choose Function - Worksheet linking using Indirect - Vlookup with Helper Column									6	
4	Pivot Tables Creating Simple Pivot Tables - Basic and Advanced Value Field Setting - Classic Pivot table - Choosing Field - Filtering PivotTables - Modifying PivotTable Data									6	
5	Charts and slicers Various Charts i.e. Bar Charts / Pie Charts / Line Charts - Using SLICERS, Filter data with Slicers - Manage Primary and Secondary Axis									6	

CO	Course Outcomes
CO1	Explain about tools & if functions
CO2	Ensure the data validation
CO3	Explain about the lookup functions
CO4	Study about the pivot tables
CO5	Knowledge about the charts & slicers

TEXT BOOK	
1	Mastering Advanced Excel Paperback by Ritu Arora
2	Advanced Excel Essentials by Jordan Goldmeier
3	Excel Basics to Advanced by Chandraish Sinha
4	Excel Advanced by S Nadeem Shah
REFERENCE BOOKS	
1.	Mastering Advanced Excel Made Easy by A.K. Gupta
2.	Advanced Excel for Professionals by S. Jain
3.	Data Analysis Using Microsoft Excel by Michael R. Middleton

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	10	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCCA22	MODERN MARKETING	EC	2	-	-	-	2	2	25	75	100
Learning Objectives											
LO1	To know the concept and functions of marketing										
LO2	To emphasize important of understanding external environment in marketing decision making										
LO3	To familiarize the students with the concepts, market segmentation										
LO4	To emphasize the marketing mix and Pricing policies.										
LO5	To familiarize the students with the dimensions and trends in modern marketing practices.										
Unit	Content									Hours	
1	Introduction to Marketing Meaning – Definition and Functions of Marketing – Evolution of Marketing Concepts– Role- Importance of Marketing and Innovations of marketing									6	
2	Marketing Environment Marketing Environment- Concepts-Classification of environment-Micro environment – Macro Environment- Types -Demographic-Economic-political –Technological – Natural and Cultural,									6	
3	Market Segmentation Segmentation- Meaning and Definition – bases of segmentation-factors influencing market segmentation. Introduction to Consumer Behaviour – Consumer Buying Decision Process.									6	
4	Marketing Mix Marketing Mix—an overview of 4P’s of Marketing Mix– Product– Introduction to Stages of New Product Development– Product Life Cycle—Pricing–Policies-Objectives– Factors Influencing Pricing–Kinds of Pricing.									6	
5	E-Marketing E- Marketing-Scope and objectives - Benefits- Problems- E-Marketing Techniques- Comparison between E-Marketing, Digital Marketing and internet marketing, E- market- E malls- E storefront-E- marketplace, E- Marketing tools- Website creation- e-mail and social media marketing									6	

CO	Course Outcomes
CO1	Develop an understanding on the role and importance of marketing
CO2	Analyse the marketing environment
CO3	To understand the market segmentation and consumer buying behaviour
CO4	Identify the 4 P's and the factors determining pricing
CO5	Understand the concept of E-marketing and E-Tailing.

TEXT BOOK	
1.	R.S.N.Pillai and Bagavathi, Modern Marketing, Sultan Chand & sons
2.	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
REFERENCE BOOK	
1.	Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi
2.	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company.
3.	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education, New Delhi.
4.	Dr. C.B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
5.	Dr. Amit Kumar, Principles of Marketing, Shashibhawan Publishing House, Chennai.
6.	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi.
7.	Neeru Kapoor, Principles Of Marketing, PHI Learning, New Delhi.

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	10	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
	HUMAN RESOURCE MANAGEMENT	EC	2	-	-	-	2	2	25	75	100
Learning Objectives											
LO1	To explore to the aspects relating of Human resource management										
LO2	To acquire knowledge on HRIS and job design										
LO3	To equip with the various processes of Recruitment and Selection										
LO4	To be acquainted with Training methods and career development										
LO5	To assimilate knowledge on concept of Performance Appraisal and WPM.										
Unit	Content										Hours
1	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning.										6
2	HRIS and Job Analysis Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Job Specification.										6
3	Recruitment and Selection Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.										6
4	Training and Development Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development - Career Development.										6
5	Performance Appraisal and Workers Participation in Management Performance appraisal – Transfer – Promotion and Separation of services. Workers Participation in Management – meaning- features- objectives- levels of WPM- Reasons for failure of workers participation management- suggestions for effective WPM										6

CO	Course Outcomes
CO1	Examine the role of HRM in the new age organisation.
CO2	Plan man power requirements and implement techniques of job design.
CO3	Formulate action plans for employee Recruitment and Selection
CO4	Choose appropriate methods of Training
CO5	Formulate strategies for performance appraisal and workers participation in management

TEXT BOOK

1.	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2.	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3.	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4.	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
5.	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi

REFERENCE BOOKS

1.	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
2.	Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.
3.	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	10	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2

FIRST YEAR – SEMESTER – II

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCCS21	INTERNET AND ITS APPLICATIONS	SEC	2	0	0	0	2	2	25	75	100
Learning Objectives											
LO1	To equip students to basics of Internet usage and prepare them for digital world										
LO2	To acquire knowledge with the concepts of web browsers										
LO3	To make the students familiarise with the creation of E-Mail										
LO4	To make the students understand about viruses										
LO5	To acquire knowledge about digital marketing										
Unit	Content									Hours	
1	Introduction: Introduction to Computers - Programming Language types - History of Internet - Personal Computers - History of World Wide Web - Micro Software .NET Java - Web resources.									6	
2	Web Browsers: Web Browsers Internet Explorer - Connecting to Internet - Types of Internet connection - Features of Internet Explorer6 - Searching the Internet - Online help and tutorials - File Transmission Protocol (FTP) - Browser settings.									6	
3	E-mail ID: Attaching a file - Electronic Mail - Creating an E-mail ID - Sending and Receiving Mails - Attaching File - Instance Messaging - Other Web browsers.									6	
4	HTML headers : Introduction to HTML headers - Linking - Images - Types of computer viruses - Ill-effect of Viruses - Remedy for Viruses.									6	
5	E-marketing: E-marketing - Consumer tracking - Electronic advertising search engine - CRM - Credit Card payments - Digital cash and e-wallets - Micro Payments - Smart Card.									6	

Course Outcomes	
CO1	student will be able to Gain Knowledge pertaining to Fundamentals of web resources
CO2	student will be able to gain effective Knowledge pertaining to internet explorer
CO3	student will be able to Understand and creating E-Mail id.
CO4	student will be able to Acquire knowledge on HTML headers and viruses
CO5	student will be able to understand the recent trends in digital marketing.
Textbooks	
1	A.M. Deitel and P.J. Deitel, A.B. Goldberg Internet and world wide web: How to program Pearson Education ltd 2008
Reference Books	
1	Harley hahn The Internet TMH Recent Publication

WEB RESOURCES

- 1.https://www.tutorialspoint.com/internet_technologies/internet_overview.htm
- 2.https://www.tutorialspoint.com/basics_of_computer_science/basics_of_computer_science_in_ternet.html

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	2	3	3	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	3	3	3	2	3
Total	14	10	13	13	13	10	13	13	15	10	12
Average	2.8	2	2.6	2.6	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low