



Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)
Approved by Government of Tamil Nadu and Accredited by NAAC with 'A++' Grade (3rd Cycle-3.64 CGPA)
Dr. N.G.P. - Kalapatti Road, Coimbatore-641048, Tamil Nadu, India
Web: www.drngpasc.ac.in | Email: info@drngpasc.ac.in | Phone: +91-422-2369100

REGULATIONS 2026-27 for Under Graduate Programme (Outcome Based Education model with Choice Based Credit System)

B.Com. Commerce with Information Technology

(For the students admitted during the academic year 2026-27 and onwards)

Programme: B.Com. with Information Technology

Eligibility:

Candidates for admission to the first year of the Bachelor of Commerce (Information Technology) Degree Programme shall be required to have passed in the Higher Secondary Examinations conducted by the Government of Tamil Nadu in the relevant subjects or an Examination accepted as equivalent thereto by the Academic Council. Subject to such other conditions as may be prescribed there to are permitted to appear and qualify with any one of the following subjects: Accountancy/ Commerce / Computer Science / Statistics / Business Mathematics and wherever the students have not studied Accountancy, the necessary Accounts knowledge be imparted through Tutorial/ Bridge Course.

Programme Educational Objectives:

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their graduation:

1. To demonstrate the business knowledge and apply that knowledge in problem solving.
2. To provide right skills, attitudes and values among the students by training them in practical situation in modern business organizations.
3. To understand the social and ethical dimensions in their chosen disciplinary areas.
4. To enable the students to carryout action-oriented researches in Commerce and Information Technology.
5. To enable the professional competence in the application of Information Technology (IT) in a globalized environment.
6. To understand the business implications with Information Technology.

PROGRAMME OUTCOMES:

On the successful completion of the program, the following are the expected outcomes.

PO Number	PO Statement
PO1	Apply accounting concept and methods to interpret financial statement for evaluating the financial position and performances of organization.
PO2	Design and develop software solutions for contemporary business environments by employing appropriate problem-solving strategies.
PO3	Develop the skills for web page creation, new system architecture and configuration of systems to find solutions to management issues.
PO4	Demonstrate quantitative and qualitative tools and methodologies to support organizational decision making.
PO5	Apply marketing concepts, management principles and entrepreneurial skills to emerge as successful professionals and businessman.

Credit distribution Summary

For students admitted in AY 2026-27 and onwards.

Credit distribution for all UG Programmes

Part	Subjects	No. of Papers	Credit	Semester No.
I (12 Credits)	Tamil / Hindi / French/Malayalam	4	4 x 3 = 12	I to IV
II (12 Credits)	English	4	4 x 3 = 12	I to IV
III (108 Credits)	Core (Credits 4)	15	15x4=60	I to VI
	Core (Credits 3)	02	2x3 = 06	I to VI
	Core (Credits 2)	02	2 X 2 = 04	I & II
		4	4x4=16	I to IV
	Discipline Specific Elective (DSE)	3	3 x 4 =12	V & VI
	Skill Enhancement Course (SEC) (Embedded)	2	2 x 4 = 8	III to VI
	Industrial Training	1	2	V
IV (8 Credits)	Environmental Studies (AECC)	1	2	I
	Basic Tamil/Advance Tamil/Human Rights, & Women's Rights, (AECC)	1	2	II
	Innovation & IPR/ Innovation, IPR & Entrepreneurship (AECC)	1	2	VI
	Generic Elective (GE)	1	2 x 1 =2	V
V (2 Credits)	Extension Activity NSS/NCC/YRC/RRC/Yoga/Sports/ Health and Wellness	-	2	I - II
TOTAL CREDITS			142	

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total			CIA	ESE	
First Semester												
Part – I												
26TLU1TA	Language - I	Tamil-I	4	1	-	5	60	3	25	75	100	3
26TLU1HA		Hindi-I				5	60					
26TLU1MA		Malayalam-I				5	60					
26TLU1FA		French – I				5	60					
Part – II												
26ELU1EA	Language - II	English-I	4	-	1	5	60	3	25	75	100	3
Part – III												
26COU1CA	Core-I	Financial Accounting	5	1	-	6	72	3	25	75	100	4
26CIU1CA	Core-II	Principles of Management	4	-	-	4	48	3	25	75	100	4
26COU1IA	IDC	Business Economics	4	-	-	4	48	3	25	75	100	4
26CIU1CP	Core Practical-I	Spreadsheet Applications	-	-	4	4	48	3	40	60	100	2
Part – IV												
26CEU1AA	AECC-I	Environmental Studies	2	-	-	2	24	-	50	-	50	2
Part – V												
26CIU1XA	Extension Activity	NSS/NCC/ YRC/RRC/ Yoga/Sports/ Club	-	-	-	-	-	-	50	-	50	1
Total						30	360				700	23

G. Subramanian

BoS Chairman/HoD
Department of Commerce (IT)
Dr. N. G. P Arts and Science College
Coimbatore – 641 048

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks		Credits		
						Week	Total		CI A	ESE	Total		
Second Semester													
Part – I													
26TLU2TA	Language - II	Tamil-II	4	1	-	5	60	3	25	75	100	3	
26TLU2HA		Hindi-II				5	60						
26TLU2MA		Malayalam-II				5	60						
26TLU2FA		French – II				5	60						
Part – II													
26ELU2EA	Language - II	English-II	4	-	1	5	60	3	25	75	100	3	
Part – III													
26BPU2CA	Core-III	Advanced Financial Accounting	5	1	-	6	72	3	25	75	100	4	
26CIU2CA	Core-IV	Fundamentals of Information Technology	4	-	-	4	48	3	25	75	100	4	
26CIU2CP	Core Practical-II	Accounting Software	-	-	4	4	48	3	40	60	100	2	
26BMU2IA	IDC -II	Entrepreneurship and Project Management	4	-	-	4	48	3	25	75	100	4	
Part – IV													
26TLU2AA	AECC-II	Basic Tamil	2	-	-	2	24	-	50	-	50	2	
26TLU2AB		Advanced Tamil											
26CMU2AA		Human Rights and Women's Rights											
Part – V													
26CIU2XA	Extension Activity	NSS/NCC/YRC/RRC/Yoga/Sports/Club/ Health and Wellness	-	-	-	-	-	-	50	-	50	1	
Total						30	360				700	23	

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CI A	ES E	Total	
Third Semester												
Part - I												
26TLU3TA	Language - I	Tamil-III	3	1	-	4	48	3	25	75	100	3
26TLU3HA		Hindi-III				4	48					
26TLU3MA		Malayalam-III				4	48					
26TLU3FA		French - III				4	48					
Part - II												
26ELU3EA	Language - II	English- III	3	1	-	4	48	3	25	75	100	3
Part - III												
26CMU3CA	Core V	Cost Accounting	5	-	-	5	60	3	25	75	100	4
26BIU3CB	Core - VI	Company Law	4	-	-	4	48	3	25	75	100	4
26CIU3CA	Core - VII	Python Programming	5	-	-	5	60	3	25	75	100	4
26MTU3IA	IDC - III	Business Mathematics	4	-	-	4	48	3	25	75	100	4
26CIU3SP	SEC - I	Python Programming	-	-	4	4	48	3	40	60	100	2
Total						30	360				700	24

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Fourth Semester												
Part – I												
26TLU4TA	Language - I	Tamil-IV	3	1	-	4	48	3	25	75	100	3
26TLU4HA		Hindi-IV				4	48					
26TLU4MA		Malayalam-IV				4	48					
26TLU4FA		French - IV				4	48					
Part – II												
26ELU4EA	Language - II	English -IV	3	1	-	4	48	3	25	75	100	3
Part – III												
26PAU4CA	Core - VIII	Corporate Accounting	5	1	-	6	72	3	25	75	100	4
26CIU4CA	Core - IX	Banking Law and Practice	4	-	-	4	48	3	25	75	100	3
26CIU4CB	Core - X	Business Intelligence	4	-	-	4	48	3	25	75	100	4
26MTU4IA	IDC - IV	Business Statistics	4	-	-	4	48	3	25	75	100	4
26CIU4SP	SEC-II	Business Intelligence	-	-	2	4	48	3	40	60	100	2
Total						30	360				700	23

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Fifth Semester												
		Part-III										
26CIU5CA	Core - XI	Management Accounting	5	1	-	6	72	3	25	75	100	4
26ATU5CC	Core - XII	Income Tax Law and Practice	5	1	-	6	72	3	25	75	100	4
26COU5CB	Core - XIII	Research Methodology	4	-	-	4	48	3	25	75	100	4
26CIU5CB	Core - XIV	Web Development	4	-	-	4	48	3	25	75	100	3
26CIU5SP	SEC - III	Web Development	-	-	4	4	48	3	40	60	100	2
26CMU5DA	DSE-I	Financial Markets and Services	4	-	-	4	48	3	25	75	100	4
26CIU5DA		E-Business Technology										
26CRU5DA		Human Resource Management										
26BAU5DA		Service Marketing										
26CIU5TA	IT	Industrial Training	-	-	-	-	-	3	40	60	100	2
		Part-IV										
	GE			-	-	2	24	3	50	-	50	2
Total						30	360				750	25

Course Code	Course Category	Course Name	L	T	P	Instruction Hours		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Sixth Semester												
Part-III												
26ATU6CA	Core - XV	Business Taxation	4	-	-	4	48	3	25	75	100	4
26CIU6CV	Core - XVI	Project	-	-	8	8	96	3	40	60	100	4
26CIU6CA	Core - XVII	Data Visualisation	4	-	-	4	48	3	25	75	100	4
26CIU6SP	SEC-IV	Data visualisation			4	4	48	3	40	60	100	2
26CMU6DA	DSE-II	Security Analysis and Portfolio Management	4	-		4	48	3	25	75	100	4
26CIU6DA		Enterprise Resource Planning				4	48					
26CRU6DA		Organizational Behaviour				4	48					
26BAU6DA		Retail Marketing				4	48					
26CMU6DB	DSE-III	Digital Trading	4	-	-	4	48	3	25	75	100	4
26CIU6DB		Information Security				4	48					
26CRU6DB		Labour Laws and Practices				4	48					
26BAU6DB		Social Media Marketing				4	48					
Part - IV												
26CIU6AA	AECC-III	Innovation and IPR	2	-	-	2	24	3	50	-	50	2
Total						30	360				650	24
*Grand Total											4200	142

DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during Semesters V&VI

Semester V (Elective I) List of Elective Courses

S.No.	Course Code	Name of the Course
1	26CMU5DA	Financial Markets and Services
2	26CIU5DA	E-Business Technology
3	26CRU5DA	Human Resource Management
4	26BAU5DA	Service Marketing

Semester VI (Elective II) List of Elective Courses

S.No.	Course Code	Name of the Course
1	26CMU6DA	Security Analysis and Portfolio Management
2	26CIU6DA	Enterprise Resource Planning
3	26CRU6DA	Organizational Behavior
4	26BAU6DA	Retail Marketing

Semester VI (Elective III) List of Elective Courses

S.No.	Course Code	Name of the Course
1	26CMU6DB	Digital Trading
2	26CIU6DB	Information Security
3	26CRU6DB	Labour Laws and Practices
4	26BAU6DB	Social Media Marketing

GENERIC ELECTIVE COURSE (GE)

The following are the course offered under Generic Elective Course Semester V

S.No.	Course Code	Course Name
1	26CIU5GA	Information Security Law and Compliance

EXTRA CREDIT COURSES

The following are the courses offered under self-study to earn extra credits: Semester III

S.No.	Course Code	Course Name
1	26CIUSSA	Fundamentals of Fintech
2	26CIUSSB	Data Analytics

Certificate Programme

S.No.	Course Code	Course Name
1	26CIU5SM	Cyber Security and Ethical Hacking



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 Department of Commerce (IT)
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BoS- 215 02.04.2026	AC -	GB -

Semester – I CORE : FINANCIAL ACCOUNTING							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26COU1CA	FINANCIAL ACCOUNTING	CORE	60	12	-	4

Preamble	This course has been designed for students to learn and understand - the basic concepts of accounting, to prepare the final accounts and the methods of providing depreciation accounting. - the recording of transactions relating to bills of Exchange, methods of preparation of account for nonprofit organization. - the knowledge about rectification of errors and Bank reconciliation statement.
Prerequisite	Knowledge on Fundamental of Accounting.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand basic accounting concepts and prepare journal, ledger, and trial balance	K2
CO2	Prepare final accounts with adjustments	K3
CO3	Prepare Bank Reconciliation Statement and rectify accounting errors.	K4
CO4	Apply methods of depreciation and amortization.	K5
CO5	Understand accounting of NPOs and bills of exchange.	K3

Mapping with Program Outcomes:					
Cos/ POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	S	M	S	M	S
CO4	S	S	S	S	M
CO5	S	S	S	S	M

26COU1CA

FINANCIAL ACCOUNTING

Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Accounting Accounting: Definition - Objectives - Functions - Advantages - Limitations - Types of Accounts - Basis of Accounting - Accounting Principles: Accounting Concepts and Conventions - Journal - Ledger - Subsidiary books - Trial balance. Case Study on Accounting Concepts.	16	Text Book
II	Final Accounts Final Accounts: Introduction - Trading Account, Profit and Loss Account, Balance sheet with adjustments.	12	Text Book
III	Bank Reconciliation Statement and Rectification of errors Bank Reconciliation Statement - Need - Causes-Preparation of Bank Reconciliation Statement. Rectification of errors - classification - Suspense Account. Case Study on Rectification of errors.	15	Text Book
IV	Depreciation and Amortization Depreciation - Characteristics - Causes - Need - Methods -- Straight Line, Written Down, Annuity, Sinking Fund, Insurance Policy and Machine Hour Rate Methods- Amortization of intangible asset.	14	Text Book
V	Non- Profit Organization and Bills of Exchange Non- Profit Organization - Receipts and payment Account- Income and Expenditure Account and balance Sheet. Bills of Exchange - Definition - Features - Advantages - Types -Promissory Notes - Definition - Features - Distinction between Bills of Exchange and Promissory Notes - Recording transactions relating to bills - Retiring of bill under rebate - Dishonour of a Bill - Renewal of bills. Case Study on Bills of Exchange	15	Text Book
Total		72	

Note: Distribution of Marks: 80% problems and 20% theory.
Case studies related to the above topics to be discussed (Examined Internal only)

Text book		
	1.	Jain, S. P., and Narang, K.L 2025, Advanced Accountancy - Principles of Accounting Including GST Volume I, Twentieth Revised Edition, Kalyani Publishers, New Delhi.
	2.	Reddy, T. S., and Murthy, A. 2023, Financial Accounting, Second Revised Edition, Margham Publications, Chennai.

Reference Books	1.	Shukla M.C Grewal T. S Gupta S.C. 2022, Advanced Accounts Volume I , Nineteenth Edition, S. Chand & Company Pvt Ltd, New Delhi.
	2.	Hanif., and Mukherjee, 2018, Modern Accountancy, Volume I, Second Edition. Tata Mc Graw Hill Publishing Co. Ltd., Chennai.
	3.	S.N. Maheswari, Suneel K Maheswari and Sharad K Maheswari, 2022, Advanced Accountancy, Volume I, 11th Edition, S Chand & Company Limited.
	4.	Pillai. R.S.N and Bagavathi, Uma. S. 2012. Fundamentals of Advanced Accounting, Volume I, Third Revised Edition, Sultan Chand & Company Ltd, New Delhi.

Journal and Magazines	https://indianaccounting.org
E-Resources and Website	Best Financial Accounting Courses & Certificates Online [2024] Coursera, Infosys Springboard: Digital Learning and Reskilling Programs

Learning Method	Chalk and Talk/ Assignment/Seminar/ Group Discussion
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Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations.
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Semester - I CORE: PRINCIPLES OF MANAGEMENT							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26CIU1CA	PRINCIPLES OF MANAGEMENT	CORE	48	-	-	4

Preamble	This course has been designed for students to learn and understand • the basic principles and elements of effective management • the managerial actions of planning, organizing and motivation • the leadership qualities and effective controlling.
Prerequisite	Knowledge on Business Management

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Translate the management principles into management practices.	K2
CO2	Interpret the planning and decision-making process in the organization.	K2
CO3	Relate the organizational practices through proper delegation of authority and responsibility	K3
CO4	Infer the recruitment process, motivational theory and leadership styles in the practice of management.	K4
CO5	Assess the techniques of controlling and reporting.	K5

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	M	S
CO3	S	S	M	S	S
CO4	M	S	S	S	S
CO5	S	S	M	S	S

26CIU1CA	PRINCIPLES OF MANAGEMENT
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Syllabus

Unit	Content	Hrs	Resources
I	Introduction to Management Definition - Nature and Scope - Importance - Functions of Management - Management as an Art, Science and Profession - Scientific Management - Fayol's Principles of Management - Kautilya's principles of management from Arthashastra - Management By Objectives (MBO) - Management By Exception (MBE)- Organization culture and Environment - Current trends and issues in Management.	10	Text Book & Reference Book
II	Planning Definition - Nature - Objectives - Advantages and Disadvantages - Process - Types - Decision Making - Traditional and Modern Techniques - Steps involved in Decision Making- Rational Decision Making- Rational decision-making with Chanakya's strategies. Case Study on Decision Making	10	Text Book & Reference Book
III	Organizing Definition - Principles - Importance - Elements of Organization - Process - Line & Staff- Overcoming Line-staff conflict, Committees, Organization Structure - Types, Advantages & Disadvantages. Directing - Meaning & Definition - Principles - Techniques - Importance - Delegation - Process of Delegations - Barriers to Delegation, Span of Control - Centralization & Decentralization - Departmentation Case Study on organization conflict	10	Text Book
IV	Staffing Meaning and Definition - Functions - Recruitment - Sources of Recruitment - Training- Performance Appraisal - 360 Degree Appraisal Method - Assessment Center Method- Motivation - Importance of Motivation - Maslow's Theory of Motivation - X, Y and Z Theories (McGregor Theory & William Ouchi Theory)- Goal Setting theory - Leadership - Types - Qualities of a Good Leader- Qualities of a Leader according to Tirukkural - Leadership styles in Management- Leadership styles from Mahabharatha - Group decision making. Case Study on Performance Appraisal	9	Text Book & Reference Book
V	Controlling and Reporting Meaning and Definition - Pre-requisites and Features of control - Process of Controlling- Effective Control system- Techniques of control - Traditional and Modern techniques- Co-ordination - Need - Techniques - Reporting - Meaning & Definition - Principles - Techniques - Importance	9	Text Book
	Total	48	

	Note: Case studies related to the above topics to be discussed (Examined Internal only)
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Text book	1.	Prasad L.M., 2025, "Principles and Practice of Management", First Edition, Sultan Chand & Sons, New Delhi.
	2.	Dr. V.S.P. Rao, 2024, "Principles of Management", First Edition, Himalaya Publishing Home Pvt Ltd, Mumbai
Reference Books	1.	Dinkar Pagare, 2018, "Principles of Management", Sixth Edition, Sultan Chand & Sons, New Delhi.
	2.	Tripathi P C & Reddy P N, 2017, "Principles of Management", Sixteenth Edition, McGraw Hill Education and New Delhi
	3.	Govindarajan. M., 2019. "Principles of Management", Ninth Edition, PHI Publications, New Delhi.
	4.	Debidutta Acharya & Debashisa Mohanty, 2025, "Management Lessons From Ancient India: Ancient Insights: Unveiling Management Principles from India's Past", New Edition, S Chand Publishing. New Delhi

Journal and Magazines	<u>Principles Of Management Academy of Management Journal (aom.org)</u>
E-Resources and Website	<u>Infosys Springboard: Digital Learning and Reskilling Programs</u> <u>Principles of Management Coursera</u>

Learning Method	Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study
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Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
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Semester - I IDC: BUSINESS ECONOMICS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26COU1IA	BUSINESS ECONOMICS	IDC	48	-	-	4

Preamble	This course has been designed for students to learn and understand • Key economic concepts • Economic behaviour and policies • And apply Economics in real-life situations
Prerequisite	☐ Familiarity with basic economic terms and current economic environment

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand demand and elasticity for business decision making	K2
CO2	Analyze cost and supply behavior	K5
CO3	Examine price determination and inflation	K3
CO4	Evaluate monetary and fiscal policies and their economic impact	K4
CO5	Measure and interpret national income	K3

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	S
CO2	S	S	S	S	S
CO3	M	M	M	S	S
CO4	S	S	S	S	S
CO5	S	S	M	M	S

26COU1IA	BUSINESS ECONOMICS
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Syllabus

Unit	Content	Hrs	Resources
I	Demand Analysis Business Economics: Meaning, Definition, Scope and Significance - Micro and Macroeconomics - Demand: Demand Determinants, Demand Schedules and Demand Curves - Law of Demand - Change in demand and Shift in demand - Types of Demand - Elasticity of Demand: Determinants, Types and Methods of Measuring Price Elasticity of Demand. Case study on Law of Demand	9	Text Book & Reference Book
II	Cost and Supply Cost of Production - Cost Concepts and Types - Cost in Short-run and Long run - Supply: Determinants of Supply and Law of Supply - Elasticity of Supply and Types of Elasticity of Supply	9	Text Book
III	Price Analysis Price and Output Decisions in Perfect and Imperfect Market Competition - Indian Knowledge System: Role of Panyadhyaksha in fixing prices - Legal Constraints in Pricing - Competition Act 2002 - History and Features - Inflation and Deflation: Causes and Consequences - Consumer Price Index (CPI) - Inflation Rate.	12	Text Book
IV	Monetary and Fiscal Policy Monetary Policy: Meaning and Objectives - Limitations of Monetary Policy - Instruments of Monetary Policy - Monetary Policy Committee (MPC) - Fiscal Policy: Meaning, Objectives, Instruments and Limitations. Case study on changes in Monetary policy instruments of RBI.	10	Text Book & Reference Book
V	National Income National Income: Definition and Concepts - National Income Accounting - Methods of Computation - Difficulties in Computation of National Income - Sources of data - Role of Artificial Intelligence in improving National Income Accounting - Trends in India's national income growth. Case study on Gross Domestic Product (GDP).	8	Text Book & Reference Book
Total		48	

Note: Case studies related to the above topics to be discussed (Examined internal only)

Text book	1.	Sundharam.K.P.M. & Sundharam. E. N., 2024, "Business Economics", Sultan Chand and Sons, New Delhi.
	2.	Varshney. R. L and Maheswari. K.L, 2024, "Managerial Economics", Sultan Chand and Sons, New Delhi.
Reference Books	1.	E Narayanan Nadar & S Vijayan, 2023, "Managerial Economics", PHI Learning Pvt. Ltd..
	2.	Sankaran. S., 2024, "Business Economics", Margham Publications, Chennai.
	3.	Ahuja. H. L., 2021, "Business Economics", S. Chand and Company Pvt. Ltd., New Delhi.
	4.	Mehta P L, 2016, "Managerial Economics: Analysis, Problems, Cases", Sultan Chand and Sons, New Delhi.

Journal and Magazines	Economic and Political Weekly, The Economic Times
E-Resources and Website	Principles and Practices of Managerial Economics – SWAYAM, Economics - e-PG Pathshala

Learning Method	Chalk and Talk / Assignment / Seminar / Group Discussion / Case Study, Presentation
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Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations
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Semester – I CORE: SPREADSHEET APPLICATIONS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26CIU1CP	SPREADSHEET APPLICATIONS	CORE	48	-	-	4

Preamble	This course has been designed for students to learn and understand - to equip students with the practical skills required to use spreadsheet software to solve real-life accounting and business data problems - manage large data sets using Pivot Tables.
Prerequisite	Understanding of basic accounting Knowledge and data presentation techniques.

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand and Apply basic Excel operations including data entry, formatting, management, automation tools and develop worksheets such as student reports and salary sheets using formulas for statistical and payroll calculations.	K1
CO2	Apply logical, text, date-time, and mathematical functions to perform condition-based calculations and dynamic data extraction.	K2
CO3	Demonstrate the use of What-If Analysis tools to understand the business situations and outcome.	K3
CO4	Apply advanced Excel functions such as XLOOKUP and financial functions (PMT, FV, PV) to develop worksheets for data retrieval, cost calculation, and financial analysis.	K4
CO5	Apply Pivot Table features including slicers and value field settings to analyze data, and create charts using Excel tools to visualize changes in sales, purchases, and profit over time.	K5

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	S	M
CO3	M	M	M	S	M
CO4	S	S	M	S	M
CO5	S	M	M	S	M

26CIU1CP

SPREADSHEET APPLICATIONS

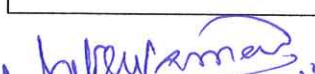
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List of Programs

- 1 Introduction to Excel interface, data entry, formatting, and basic data management & automation tools.
- 2 Create a student report sheet and explain the use of Average, Max, and Min and rank calculation.
- 3 Create a salary sheet with basic pay, HRA, DA, and deductions using formulas to calculate gross pay and net pay.
- 4 Logic Functions: Use IF, IFS, AND, OR, NOT.
- 5 Text Functions: LEFT, RIGHT, MID, LEN and Data Cleaning Techniques: REMOVE DUPLICATES, TEXT TO COLUMNS, CONDITIONAL FORMATTING, UPPER, LOWER, PROPER
- 6 Date and Time Functions: TODAY, NOW, DATE, DATEDIF, EDATE, NETWORKDAYS, AGE CALCULATION, POSITIVE OR NEGATIVE NUMBER.
- 7 Mathematical Functions: SUMIF, SUMIFS, COUNTIF, COUNTIFS, AVERAGEIF, NESTEDIF.
- 8 What-If Analysis: Create a Data Table to show EMI for different interest rates and Goal Seek by setting a target profit in a cost-profit formula, compare two budget scenarios using Scenario Manager.
- 9 Using V LOOKUP, H LOOKUP and X LOOKUP, create a worksheet to retrieve product prices from a price list and calculate the total amount for given quantities.
- 10 Financial Functions: using PMT (EMI), FV (Future Value), and PV (Present Value) for loan and savings calculations
- 11 Pivot Table: Adding Slicers tool in Pivot and Table, Basic and Advanced Value Field Setting.
- 12 Using Chart Wizard to create different types of charts (Line, Pie, and Bar) show company's sales, purchases, and profit have changed each year

Text Books	1.	Saxena, S, 2022, " MS Office 2021 Training Guide (Excel, Word, PowerPoint ", Revised Edition, Vikas Publishing House, NewDelhi.
	2.	Srivastava, S. K 2021, " Computer Applications in Business ", First Edition, Sultan Chand & Sons, Chennai.

Learning Method	Demonstration/ Hands on Experiments
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Focus of the Course	Skill Development/ Employability		Dr.N.G.P. Arts and Science College	
 BoS Chairman/HoD Department of Commerce (IT)		APPROVED		
		BoS- 21st 02.04.2026	AC -	GB -

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