

B.COM- COMPUTER APPLICATIONS
CHOICE BASED CREDIT SYSTEM –LEARNING OUTCOMES BASED
CURRICULUM FRAMEWORK (CBCS - LOCF)

(Applicable to the candidates admitted from the academic year 2022-2023 onwards)

Revised as on 05.01.2023

Sem.	Part	Courses	Title	Ins. Hrs.	Credits	Exam. Hours	Maximum Marks			
							Int.	Ext.	Total	
I	I	Language Course - 1 (Tamil\$/Other Languages +#)		6	3	3	25	75	100	
	II	English Course-I		6	3	3	25	75	100	
	III	Core Course – I (CC)	Principles of Accountancy		6	5	3	25	75	100
		Core Course-II (CC)	Marketing		6	5	3	25	75	100
		First Allied Course-I (AC)	PC Package (Theory)		4	3	3	25	75	100
	IV	Value Education	Value Education		2	2	3	25	75	100
		Total			30	21				600
II	I	Language Course - II (Tamil \$/OtherLanguages +#)		6	3	3	25	75	100	
	II	English Course-II		6	3	3	25	75	100	
	III	Core Course – III (CC)	Management Concepts		6	5	3	25	75	100
		Core Course-IV (CC)	Business Tools ForDecision Making		6	5	3	25	75	100
		First Allied Course-II (AC-P)	PC Package (Practical)		4	3	3	40	60	100
		Add on Course- I ##	Professional English- I		6 *	4	3	25	75	100
	IV	Environmental Studies	Environmental Studies		2	2	3	25	75	100
	Total			30 +6 *	25				700	

\$ For those who studied Tamil upto 10th +2 (Regular Stream)

+ Syllabus for other Languages should be on par with Tamil at degree level

Those who studied Tamil upto 10th +2 but opt for other languages in degree level under Part- I should study special Tamil in Part -IV

The Professional English – Four Streams Course is offered in the 2nd and 3rd Semester (only for 2022-2023 Batch) in all UG Courses. It will be taught apart from the Existing hours of teaching/ additional hours of teaching (1 hour /day) as a 4 credit paper as an add on course on par with Major Paper and completion of the paper is must to continue his/her studies further. (As per G.O. No. 76, Higher Education (K2) Department dated: 18.07.2020)

* **The Extra 6 hrs/cycle as per the G.O. 76/2020 will be utilized for the Add on Professional English Course.**

@ **NCC Course is one of the Choices in Non-Major Elective Course. Only the NCC cadets are eligible to choose this course. However, NCC Course is not a Compulsory Course for the NCC Cadets.**

** Extension Activities shall be out side instruction hours.

SUMMARY OF CURRICULUM STRUCTURE OF UG PROGRAMMES – COMMERCE

Sl. No.	Part	Types of the Courses	No. of Courses	No. of Credits	Marks
1	I	Language Courses	4	12	400
2	II	English Courses	4	12	400
3	III	Core Courses	14	70	1400
4		Core Practical	1	5	100
5		Allied Courses I & II	3	9	300
6		Allied Practical	1	3	100
7		Major Based Elective Courses	2	10	200
8		Add –on Course (Professional English I & II)	2	8	200
9		Project	1	3	100
10		IV	Non Major Elective Courses	2	4
11	Skill Based Elective Courses		2	4	200
12	Soft Skills Development		1	2	100
13	Value Education		1	2	100
14	Environmental Science		1	2	100
15	V	Gender Studies	1	1	100
16		Extension Activities	1	1	---
Total			41	148	4000

First Year

**CORE COURSE-I
PRINCIPLES OF ACCOUNTANCY
(Theory)**

Semester-I

Code:

Credit: 5

OBJECTIVES :

- To enable the students to understand the basic principles and concepts of Accountancy.
- To enhance the students to prepare the Final accounts for Sole Traders and rectification of errors.
- To gain the knowledge to prepare the accounts for Non-Profit Organization and Bills of exchange.
- To motivate the students to prepare Accounts for Consignment and Joint Ventures.
- In overall students can acquire conceptual knowledge and prepare the accounts of the Single Entry System. Depreciation – Methods, provisions and reserves.

UNIT-I INTRODUCTION OF ACCOUNTING AND CONCEPTS:

Introduction – Accounting concepts and conventions – Accounting Standards – Meaning- Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Bank Reconciliation Statement.

UNIT –II FINAL ACCOUNTS OF SOLE TRADERS:

Final Accounts of sole traders with adjustment entries – Rectification of Errors.

UNIT -III ACCOUNTS FOR NON PROFIT ORGANISATION:

Accounts of Non-profit organization – Bills of exchange – Average due date – Account Current.

UNIT -IV CONSIGNMENTS AND JOINT VENTURES ACCOUNTS:

Consignments and Joint Ventures.

UNIT- V SINGLE ENTRY SYSTEM AND DEPRECIATION:

Single Entry System. Depreciation – Methods, provisions and reserves.

(Problem 80 %, Theory 20 %)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Contemporary Developments Related to the Course during the Semester Concerned.

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. R.L. Gupta and Others ,” Advanced Accountancy,” Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “Advanced Accounting,” Kalyani Publishers,New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “Advanced Accounting,” S. Chand &Co, New Delhi.
4. M.C. Shukla, “Advanced Accounts,” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, Advanced Accountancy, Tata McGraw Hill, New Delhi.
6. Arulanandam, “Advanced Accountancy,” Himalaya Publication,Mumbai.
7. R.L. Gupta & V.K. Gupta “Principles and practice of Accountancy”, Eleventh edition- 2005Sultan & Sons, New Delhi
8. S.Manikandan& R.Rakesh Sankar,” Financial Accounting,” Scitech Publications Pvt Ltd, Chennai. Volume I & II.
9. T.S.Reddy & Dr.A.Murthy, “Financial Accounting,” Margham Publications, Chennai.
10. Tulsian., P.C.(2016) Financial Accounting, Tata Mcgraw-Hill, New Delhi.

COURSE OUTCOMES: On successful completion of the subject, the students acquired knowledge about;

- The Concepts and Conventions of Financial Accounting.
- Accounting for sole traders with adjustment entries and Rectification of Errors
- Calculation of Accounts of Non-profit organization and Bills of exchange.
- Accounts of the Agency Business and temporary partnership.
- Preparation of Accounts under Single Entry System. Calculation of Depreciation and Provisions and Reserves by using the various methods

First Year

**CORE COURSE – II
MARKETING
(Theory)**

Semester-I

Code:

Credit: 5

OBJECTIVES:

- To know the basic concepts and functions of marketing
- To learn about the buyer behaviour and new product development
- To understand the pricing methods and services rendered by the middlemen
- To gain knowledge on various promotional methods
- To have an idea on marketing research and recent trends in marketing

UNIT- I INTRODUCTION TO MARKETING:

Marketing - Evolution – Definition- classification- objectives- selling vs. marketing – Marketing a science or art? - Modern Concept of marketing – role of marketing in economic development - Functions – buying- selling - transportation – warehousing – standardization – Grading – Packaging- ISO Series and AGMARK - ISI.

UNIT- II PRODUCT:

Buyer's behaviour – Buying motive – Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding - Brand Loyalty and Equity.

UNIT- III PRICING:

Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution – Wholesaler and Retailer – Services rendered by them.

UNIT- IV SALES PROMOTION:

Sales Promotion –types- Need –Sales Promotion mix– Advertising – Publicity- Personal selling - Advantages - Limitations.

UNIT -V MARKETING INFORMATION SYSTEM:

Marketing Information System - Marketing Research - Features –Direct marketing –Online Marketing -E Business – Telemarketing - Mail order business .

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Retail marketing

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. R.S.N.Pillai&Bagavathi , “Modern Marketing,” S.Chand& Co., New Delhi.
2. RajanNair.N.,SanjithR.Nair,” Marketing,” Sultan Chand & Sons, New Delhi.
3. Kotler Philip, “Marketing Management,” Prentice Hall of India (Pvt) Ltd., New Delhi.
4. Monga&ShaliniAnand, “ Marketing Management,” Deep & Deep Publications, New Delhi.
5. Dr. L. Natarajan , “Marketing,” Margham Publications, Chennai.
6. Grewal , “Marketing,” Tata McGraw Hill management, New Delhi.
7. B.S.Raman, “Marketing,” United Publishers, Mangalore.

COURSE OUTCOMES:

- Familiar with the basic concepts and functions of marketing
- Effective understanding of buyer behaviour and new product development
- Communicate the pricing methods and services rendered by the middlemen
- Demonstrate analytical skills in selling the product in the market
- Develop knowledge in marketing research and recent trends in marketing

First Year

**FIRST ALLIED COURSE – I
PC PACKAGE
(Theory)**

Semester-I

Code:

Credit: 3

OBJECTIVES:

- To know basics of computer, Creating and Editing Word Documents and other applications in word document
- To create work sheet and Charts, formula applications, and PPT .
- To learn MS Access, .
- To understand Page maker and methods to use.
- To acquire knowledge on Photoshop and Animation

UNIT- I: INTRODUCTION TO COMPUTERS:

Meaning – Characteristics – Areas of Application – Components of Computer – Memory and control units – Input and Output devices – Hardware and Software – Operating Systems. Word – Creating Word Documents – Creating Business Letters using wizards – Editing Word Documents – Inserting Objects – Formatting documents –spelling and grammar check – Word Count, Thesaurus, Auto Correct – Working with tables – Saving, opening, closing and protecting documents – Mail Merge.

UNIT -II: INTRODUCTION TO SPREAD SHEET (MS –EXCEL) :

Introduction to spread sheets – entering and editing text, numbers and formulae – Inserting rows and columns Building Worksheets – Creating and formatting charts – Application of Financial and Statistical functions – MS Power Point Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation.

UNIT –III : MS ACCESS:

Introduction – Parts of Access Window, Creating a Database, Relationships, Creating Table through Design View – Relationship – Query – Forms – reports - macros.

UNIT- IV : PAGE MAKER:

Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help –Working with Page Column – Indent.

UNIT –V : PHOTOSHOP

The Photoshop Screen – Using the Toolbox – Document and scratch Sizes – The Info Palettee – Saving and loading custom settings –opening and saving files – Images – Layers – Channels and Mask – Colour Correction Techniques – Animation.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent developments in MS Word, Excel and Power Point

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Robert Shufflebotham,"Photoshop 6 in easy steps"Dreamtech Press.
2. Vishnu Priya Singh, Meenakshi Singh,"Page Maker 6.5" Asian Publications Limited
3. Sanjay Sexana, "MS Office 2000 (Access only)"Vikas Publishing House
4. Sk Yadava,"Desk Top Publishing" Yatin Publishers, Delhi
5. E.D. Jones and Derek "Microsoft Office for Windows", Sutton Publication.
6. S.V. Srinivasa Vallabhan,"Computer Applications in Business" Sultan Chand and Sons,
7. TD Malhotra, Computer Applications in Business Kalyani PublicationsPC
8. Taxali, "Software for windows made simple" Tata McGraw Hill Publishing Company Ltd

COURSE OUTCOMES : On successful completion of the course, the students will acquire knowledge on:

- Basics of computer, Creating and Editing Word Documents and Saving, opening, closing andprotecting documents; and Mail Merge.
- Creating work sheet and Charts, formula applications, and PPT .
- MS Access, Database, Relationship, Query, Forms, Reports and Macros
- To understand Page maker and methods to use.
- Photoshop, Images and Animation

First Year

**CORE COURSE – III
MANAGEMENT CONCEPTS**

Semester-II

Code:

(Theory)

Credit: 5

OBJECTIVES:

- To expose students to the history of management thought.
- To facilitate students, understanding of their own managerial skills for decision making,
- To examine the complexity of organization structure for business,
- To understand the importance of communication,
- To aware of controlling techniques used in organization.

UNIT -I INTRODUCTION TO MANAGEMENT:

Management- Definition-Nature, Scope, Functions and Levels of Management- Art, Science and Profession-Functions of Managers - Development of Management Thought-Contributions by F.W.Taylor, Henry Fayol and Others.

UNIT –II ROLE OF PLANNING:

Planning - Classification- Objectives- Characteristics- Steps- Process- Types- Methods- Advantages-Limitations, Decision Making- Policies.

UNIT- III ORGANIZATION STRUCTURE:

Organization and Structure- Types-Supervision and Span of Control- Departmentation- Organisation Charts-Authority and Responsibility-Delegation and Decentralization

UNIT- IV MOTIVATION AND COMMUNICATION:

Motivation-Types-Theories- Maslow, Herzberg, Mc Gregor and Others – Communication- Principles-Types and Barriers of Communication

UNIT -V LEADERSHIP:

Leadership - Functions- Styles - Theories- Coordination-Features-Types and Techniques- Control -Process-Effective Control System-Techniques of Control.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Globalization-Development of Environment-Ethics and Social Responsibility-Multicultural Effectiveness- Challenges in Modern Leadership-Time Management-Increasing Team Spirit.

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. L.M.Prasad, Principles and Practice of Management -Sultan Chand and Company
2. K.Sundar, Principles of Management- Vijay Nicole Imprints Private Limited Chennai
3. Fred Luthans , Organisational Behaviour - Mcgraw Hill New York
4. Louis A.Allen Management And Organisation - Mcgraw Hill Tokyo
5. Wehrich And Koontz Et.Al Essentials of Manangement –Tata Mcgraw Hill New Delhi.

COURSE OUTCOMES:

- To Understand the Evolution and theory of Management,
- To develop the students to take decisions in various fields.
- To get a knowledge about various organization structure and its responsibility,
- To develop the flow of communication among the people,
- To examine and practice the suitable leadership pattern in organization.

First Year

**CORE COURSE – IV
BUSINESS TOOLS FOR DECISION MAKING
(Theory)**

Semester-II

Code:

Credit: 5

OBJECTIVES:

- To impart introduction to statistics, and Measure of central tendency
- To learn Measures of Dispersion and Skewness.
- To understand Simple correlation and regression
- To familiar with Time series and interpolation
- To study Index numbers.

UNIT- I INTRODUCTION:

Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean.

UNIT - II MEASURES OF DISPERSION:

Range – Quartile deviation – Mean deviation – Standard deviation – Co-efficient of variation - Measurement of Skewness.

UNIT - III CORRELATION :

Simple correlation – Karl Pearson’s coefficient of correlation – Spearman’s rank correlation – Concurrent deviation method - Regression analysis – Simple regression –Regression equations.

UNIT - IV ANALYSIS OF TIME SERIES:

Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Problems in Newton’s method only.

UNIT -V INDEX NUMBERS:

Price index numbers – unweighted and weighted – Tests in index numbers (Problems in Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.

(Problem 80 %, Theory 20 %)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Kurtosis

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Elements of Statistics by S.P. Gupta – Sultan Chand & Sons
2. Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers
3. Business Statistics by PA. Navanitham, Jai Publications, Trichy.
4. Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company

COURSE OUTCOMES On successful completion of the course, the students will acquire knowledge on:

- Basics in statistics, Classification, Tabulation and Measure of central tendency
- Measures of Dispersion and Skewness.
- Simple correlation and regression
- Time series and interpolation
- Index numbers.

First Year

**FIRST ALLIED COURSE – II
PC PACKAGE**

Semester-II

Code:

(Practical)

Credit: 3

OBJECTIVES:

- To create and Edit Word Documents and other applications in word document.
- To create work sheet and Charts, formula applications, and PPT .
- To work on MS Access,
- To prepare document using Page maker.
- To acquire knowledge on Photoshop and Animation

UNIT- I WORD:

Creating personal letters – Official letters – circulars – templates – Use of Wizards –Resumes – Preparation of Bio-data – Creating Greetings – Clip Art – Bullets and Numbering – Insertion of charts and diagrams – Tables – Mail merge.

UNIT -II EXCEL:

Entering information in worksheet - Sum functions – Align data cells – Changing column width and row height – Pay bill – mark sheet – Electricity bill – Pay slip – PowerPoint – Simple presentations – creating slide show – animation – inserting and deleting slides.

UNIT –III CREATION OF DATABASE:

– Creation of relationships – Creating tables through design view – Database for salary, Mark Sheet, Inventory, Form creation.

UNIT -IV PAGE MAKER:

Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help –Working with Page Column – Indent.

UNIT V PHOTOSHOP:

Saving and loading custom settings – Creating new file – Use of painting tools – Copying and pasting selections – Moving selections – Grow and similar command – Editing Points – Use of Colour Balance Dialogue box.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent developments in MS Word, Excel and Power Point

COURSE OUTCOMES:

- On successful completion of the course, the students will acquire skill on:
- Creating and Editing Word Documents and Saving, opening, closing and protecting documents; and Mail Merge.
- Creating work sheet and Charts, formula applications, and PPT.
- MS Access, Database, Relationship, Query, Forms, Reports and Macros
- Page maker and methods to use.
- Photoshop, Images and Animation
