



# University of Madras

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## Undergraduate Programme in Commerce.

Curriculum and Syllabus for

**B.COM COMPUTER APPLICATION**

*(With effect from the Academic Year 2020-21)*

**February 2020**

**Note:** The Board of Studies is Commerce designed learning Outcome Based Curriculum Framework of B.Com. Computer Application programme prescribed by UGC.

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## **I. Preamble**

Commerce is a subject used in different ways in different contexts. For a Business World, Commerce is the information about the Economy. For the manager of a manufacturing unit, Business unit Commerce may be the information about the planning, processing and finally Decision making control. For a entire Business World, Marketing investigating is the effects of a new product. An account is the evidence of Business efforts. For a college student, Commerce shows the grades or marks scored in a course. Thus, in all these subjects, Commerce refers to quantitative and qualitative data in the areas under study. Commerce is a subject is an important subject which is an branch of knowledge and is devoted to various techniques used in day to day life, like preparation of accounts analysis and interpretation of profit and losses. It is a science of learning from day to day economical routine happening in every part of the world. The subject provides tools for making decisions when conditions of uncertainty prevail. Hence Commerce is a tools and techniques are used in almost all fields which are indispensable for people working in fields like Industry, business, management, economics, finance, insurance, education, Direct and Indirect taxation, communication, Banking ,Law, Logistics and supply chain, Entrepreneurial Development etc. For the last two decades, large amount of data has been handled with the help of computers and more sophisticated statistical techniques can be used in an effective manner to draw valid Business decisions making. Knowledge of different aspects of Commerce has become crucial in the present scenario. There is a continuous demand for commerce people in fields of Business education, industry, software, Market research, Banking and stock Market. The syllabi of three-year B.Com& Allied degree course in Commerce are framed in such a way that the students at the end of the course, can be thorough in commercial techniques for pursuing higher studies and simultaneously can apply various subjects judiciously to a variety of subject sets to arrive at some valid solutions.

### **3. Course Structure**

Some of the subjects are brought with updated changes in Law, Computer, Taxation, Banking, Entrepreneurial Development etc.

**COURSE STRUCTURE:****SEMESTER I**

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART I	Language Paper – I	4	3	25	75	100
PART II	<b>BP2-ENG01-Communicative English</b>	<b>3</b>	<b>3</b>	<b>50</b>	<b>50</b>	<b>100</b>
PART III	BGE-CSC01 - Financial Accounting@	6	4	25	75	100
	BCN-DSC02 - Office Automation Theory & Practicals	6	4	40	60	100
	BGE-CSA01 - Business Economics@	5	5	25	75	100
PART IV	Basic Tamil / Advanced Tamil / NME*	2	2	25	75	100
	<b>BP4-ECAM- English for Commerce and Management</b>	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>

- **Non Major Elective Papers: Choose any one paper from the other Department**

**SEMESTER II**

Course content	Name of subject	Ins hrs	Credits	CIA	Extern	Total
PART I	Language Paper – II	4	3	25	75	100
PART II	English Paper – II	4	3	25	75	100
PART III	BGE-CSC03 - Advanced Financial Accounting@	6	4	25	75	100
	BCN-CSC04 - Python Programming-Theory & Practical@	6	4	40	60	100
	BGE-CSA02 - Indian Economy@	6	4	25	75	100
PART IV	* Basic Tamil / Advanced Tamil / NME	2	2	25	75	100
	Soft Skills	2	3	50	50	100

- **Non Major Elective Papers: Choose any one paper from the other Department**

**SEMESTER III**

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART III	BGE-CSC05 - Corporate Accounting@	6	4	25	75	100
	BGE-CSC06 - Business Laws@	5	4	25	75	100
	BCN-DSC07 - Computerized Accounting- Practicals	6	4	40	60	100
	BCN-CSC08 - Object Oriented Programming with C++ - Theory & Practicals @	6	4	40	60	100
	BGE-CSA3A - Business Statistics@	6	5	25	75	100
PART IV	Environmental Studies			<b>Examination will be held in Semester IV</b>		
	Soft Skills	2	3	50	50	100

**SEMESTER IV**

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	BGE-CSC09 - Advanced Corporate Accounting@	6	4	25	75	100
	BGE-CSC04 - Principles of Management@	6	4	25	75	100
	BCN-DSC11- E-Commerce	5	4	25	75	100
	BCN-CSC12 - Java Programming-Theory & Practical@	5	4	40	60	100
	BGE-CSA4A - Elements of Operations Research@	6	5	25	75	100
PART IV	Environmental Studies		2	25	75	100
	Soft Skills	2	3	50	50	100

**SEMESTER V**

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	BGE-CSC13 - Elements of Cost Accounting@	6	4	25	75	100
	BGE-CSC14 - Practical Auditing@	6	4	25	75	100
	BCN-DSC15 - Statistical Package for Social Science - Theory & Practicals	6	4	40	60	100
	BGE-CSC16 - Financial Management@	5	4	25	75	100
	BGE-CSE1A - Income Tax Law & Practice-I@ (OR) BAF-CSE1A - Portfolio Management@ (OR) BCN-DSE1A - Research Methodology	6	5	25	75	100
	PART IV	Value Education	1	2	25	75

**SEMESTER VI**

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	BGE-CSC11 - Financial Services@	5	4	25	75	100
	BGE-CSC18 - Management Accounting@	6	4	25	75	100
	BGE-CSE3A - Human Resource Management@	6	4	25	75	100
	BCN-DSC20 - Web Technology-Theory & Practicals	6	4	40	60	100
	BGE-CSE2A - Income Tax Law & Practice – II@ (OR) BCN-DSE2A - Project Work (Group)	6	5	25	75	100
					20	80
PART V	Extension Activities		1			

@ Common Subject of other B.Com Courses.

The following distribution of marks for Computer related subjects which have both theory and practical (syllabus combined both theory and practical in each paper together) in B.Com Computer Applications be followed:

PAPER	INTERNAL	EXTERNAL	TOTAL
Theory	25	75	100
Practical	40	60	100

Finally, theory marks (100) be reduced to 60% and practical marks (100) be reduced to 40%.

#### **4. Course Learning Outcomes and Syllabus**

Given under each subjects.

##### **Learning outcomes:**

Students will acquire

- (a) knowledge of Commerce and its scope and importance in various areas such as Production, Distribution, Stock Market, commodity market, Marketing, Agricultural, Industrial, Banking, Law and Social Sciences etc.
- (b) information about various Forms of Commercial organizations in India and their functions for societal developments,
- (c) knowledge of various types of Business Units, their organization and evaluation of summary measures such -as Profit and losses, Fund flow and cash flow, Changes in Direct and Indirect taxes, New venture of Business and new handling of Business Data.
- (d) knowledge of other Allied Subjects reflecting quality characteristics including concepts of Various Subjects.
- (e) insights into preliminary exploration of different subjects.
- (f) Knowledge of Law, statistics, Operation Research, cost accounts, Management accounting, Financial and corporate accounts and other updated Taxes etc.

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