



# University of Madras

**Chepauk, Chennai 600 005**

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## **Undergraduate Programme in Commerce**

Curriculum and Syllabus for

### **B.Com. (Computer Application)**

(With effect from the Academic Year 2023-24)

**JUNE 2023**

**Note:** The Board of Studies in Commerce (UG) designed the syllabus as per Common Model Syllabus provided by TANSCHÉ based on Learning Outcome based Curriculum Framework (LOCF) as prescribed by the UGC.

## B.COM., COMPUTER APPLICATION

### PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

<b>LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME</b>	
<b>Programme:</b>	<b>B.COM COMPUTER APPLICATION</b>
<b>Programme Code:</b>	
<b>Duration:</b>	<b>3 Years (UG)</b>
<b>Programme Outcomes:</b>	<p><b>PO1: Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p><b>PO2: Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicative 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><b>PO3: Critical Thinking:</b> Capability to apply analytic thought to the 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><b>PO4: Problem Solving:</b> Capacity to extrapolate from what one has learnt 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>

**PO5: Analytical Reasoning:** Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.

**PO6:** Research- related skill: 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 hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.

**PO7: Co-operation/Team work:** 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 the team.

**PO8:** Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.

**PO9:** Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.

**PO10:** Information/Digital Literacy: Capability to use ICT in 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.

**PO11:** Self- directed learning: ability to work independently, identify appropriate resources required for a project and manage a project through to completion.

**PO12:** Multicultural competence: Posse's knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

	<p><b>PO13: Moral and Ethical awareness /reasoning:</b> 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 issue’s related to one’s work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, 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><b>PO14: Leadership readiness/qualities:</b> Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.</p> <p><b>PO15: Life Long Learning:</b> 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 workplace through knowledge/skill development/reskilling.</p>
<p>Programme Specific Outcomes:</p>	<p><b>PSO1 – Placement:</b></p> <p>To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level.</p> <p><b>PSO2 – Contribution to Business World:</b></p> <p>Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO3 – Contribution to the Society:</b></p> <p>To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>

## B.COM COMPUTER APPLICATION

Part	Course Code	Title of the Course	Credits	Hours
<b>FIRST YEAR</b>				
<b>FIRST SEMESTER</b>				
Part I	----	Language – Tamil I and other Languages	<b>3</b>	<b>6</b>
Part II	100L1Z	English I	<b>3</b>	<b>6</b>
Part III	147C1A	Core Paper I – <b>Financial Accounting I</b>	<b>5</b>	<b>5</b>
	147C1B	Core Paper II - <b>Principles of Management</b>	<b>5</b>	<b>5</b>
	147E1A	Elective I - Programming in C and Lab	<b>3</b>	<b>4</b>
	147E1B	Elective I - Python Programming and Lab		
147E1C	Elective I – Open Source Technologies Lab			
Part IV	147S1A	SEC – 1 – MS Office for Commerce *	<b>2</b>	<b>2</b>
	100L1L	Basic Tamil-I (Other Language Students) *		
	100L1M	Advanced Tamil-I (Other Language Students) *		
	147B1A	Foundation Course FC Professional Ethics	<b>2</b>	<b>2</b>
<b>TOTAL</b>			<b>23</b>	<b>30</b>
<b>* PART-IV: SEC-1 / Basic Tamil / Advanced Tamil</b>				
1. Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I.				
2. Students who have <b>not</b> studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take <b>Basic Tamil</b> comprising of Two Courses (level will be at 6 <sup>th</sup> Std.).				
3. Students who have studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take <b>Advanced Tamil</b> comprising of Two Courses.				
<b>SECOND SEMESTER</b>				
Part I	----	Language – Tamil II and Other Languages	<b>3</b>	<b>6</b>
Part II	100L2Z	English II	<b>3</b>	<b>6</b>
Part III	147C2A	Core Paper III – <b>Financial Accounting II</b>	<b>5</b>	<b>5</b>
	147C2B	Core Paper IV- <b>Business Law</b>	<b>5</b>	<b>5</b>
	147E2A	Elective II - Programming in JAVA and Lab	<b>3</b>	<b>4</b>
	147E2B	Elective II - Programming in C++ and Lab		
147E2C	Elective II – Web Technology (PHP) and Lab			
Part IV	147S2A	SEC – 2 - Accounting for Commerce *	<b>2</b>	<b>2</b>
	100L2L	Basic Tamil-II (Other Language Students) *		
	100L2M	Advanced Tamil-II (Other Language Students) *		
	147S2B	Skill Enhancement Course – SEC 3 Retail Management	<b>2</b>	<b>2</b>
<b>TOTAL</b>			<b>23</b>	<b>30</b>

<b>SECOND YEAR</b>				
<b>THIRD SEMESTER</b>				
Part I	----	Language – Tamil III and other Languages	<b>3</b>	<b>6</b>
Part II	200L3Z	English III	<b>3</b>	<b>6</b>
Part III	247C3A	Core Paper V- <b>Corporate Accounting I</b>	<b>5</b>	<b>5</b>
	247C3B	Core Paper VI – <b>Company Law</b>	<b>5</b>	<b>5</b>
	247E3A	Elective III – Computerized Accounting	<b>3</b>	<b>4</b>
	247E3B	Elective III – Data Structure using C++		
247E3C	Elective III – Data Structure using JAVA			
Part IV	247S3A	Skill Enhance Course SEC – 4	<b>1</b>	<b>1</b>
	247S3B	Skill Enhancement Course – SEC 5	<b>2</b>	<b>2</b>
	---	Environmental Studies	-	<b>1</b>
<b>TOTAL</b>			<b>22</b>	<b>30</b>
<b>FOURTH SEMESTER</b>				
Part I	----	Language – Tamil IV and other Languages	<b>3</b>	<b>6</b>
Part II	200L4Z	English IV	<b>3</b>	<b>6</b>
Part III	247C4A	Core Paper VII– <b>Corporate Accounting II</b>	<b>5</b>	<b>5</b>
	247C4B	Core Paper VIII- <b>Principles of Marketing</b>	<b>5</b>	<b>5</b>
	247E4A	Elective IV– Relational Database Management System + (UML Lab)	<b>3</b>	<b>3</b>
	247E4B	Elective IV– SPSS Practical		
247E4C	Elective IV – Dot Net Programming			
Part IV	247S4A	Skill Enhance Course SEC – 6	<b>2</b>	<b>2</b>
	247S4B	Skill Enhancement Course – SEC 7	<b>2</b>	<b>2</b>
	247V4A	Environmental Studies	<b>2</b>	<b>1</b>
<b>TOTAL</b>			<b>25</b>	<b>30</b>
<b>THIRD YEAR</b>				
<b>FIFTH SEMESTER</b>				
Part III	347C5A	Core Paper IX – <b>Cost Accounting I</b>	<b>4</b>	<b>5</b>
	347C5B	Core Paper X - <b>Banking Law and Practice</b>	<b>4</b>	<b>5</b>
	347C5C	Core Paper XI – <b>Income Tax Law and Practice I</b>	<b>4</b>	<b>5</b>
	347C5D	Core Paper XII – <b>Auditing and Corporate Governance</b>	<b>4</b>	<b>5</b>
	347E5A	Discipline Specific Elective 1/2 Financial Management	<b>3</b>	<b>4</b>
	347E5B	Research Methodology		
	347E5C	Discipline Specific Elective 3/4 Software Engineering+(UML Lab)	<b>3</b>	<b>4</b>
347E5D	Object oriented Analysis and Design+(UML Lab)			
Part IV	347V5A	Value Education	<b>2</b>	<b>2</b>
	347V5B	Summer Internship / Industrial Training	<b>2</b>	-
<b>TOTAL</b>			<b>26</b>	<b>30</b>

<b>SIXTH SEMESTER</b>				
Part III	347C6A	Core Paper XIII – <b>Cost Accounting - II</b>	<b>4</b>	<b>6</b>
	347C6B	Core Paper XIV- <b>Management Accounting</b>	<b>4</b>	<b>6</b>
	347C6C	Core Paper XV- <b>Income Tax Law and Practice II</b>	<b>4</b>	<b>6</b>
	347E6A	Discipline Specific Elective 5/-		
	347E6B	Entrepreneurial Development / Project	<b>3</b>	<b>5</b>
Part III	347E6C	Discipline Specific Elective 7/8- R		
	347E6D	Language / 8/8 – Data Science using Python	<b>3</b>	<b>5</b>
Part IV	347V6A	General awareness for Competitive Examination	<b>2</b>	<b>2</b>
Part V	347V6B	Extension Activity	<b>1</b>	<b>-</b>
		<b>TOTAL</b>	<b>21</b>	<b>30</b>
		<b>GRAND TOTAL</b>	<b>140</b>	<b>180</b>

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 (Information Systems Management) be followed:

<b>PAPER</b>	<b>INTERNAL</b>	<b>EXTERNAL</b>	<b>TOTAL</b>
Theory	25	75	100
Practical	40	60	100

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

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