



SOURASHTRA COLLEGE, MADURAI – 625004

(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)

B.Com. COMPUTER APPLICATIONS – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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GRADUATE ATTRIBUTES

1. **(KB) A knowledge base for arts:** An ability to apply knowledge of computing and mathematics appropriate to practical work.
2. **(PA) Problem analysis:** To know and able to experiment, analyze and interpret the data.
3. **(Inv.) Investigation:** An ability to conduct investigations of complex problems by methods that include appropriate experiments, analysis and interpretation of data and synthesis of information in order to reach valid conclusions.
4. **(Team) Individual and teamwork:** An ability to work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.
5. **(Comm.) Communication skills:** An ability to communicate the concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.
6. **(Impacts) Impact of activities on society and the environment:** An ability to apply and computer hardware in creation and maintenance of computer-based systems
7. **(Ethics) Ethics and equity:** An ability to apply professional ethics, accountability, and equity.
8. **(Econ.) Economics and project management:** An ability to appropriately incorporate economics and business practices including project, risk, and change management into the practice and to understand their limitations.
9. **(LL) Life-long learning:** An ability to identify and to address their own educational needs in a changing world in ways sufficient to maintain their competence and to allow them to contribute to the advancement of knowledge.



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PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEO 1	Graduates can pursue higher education and other career oriented programmes globally.
PEO 2	Graduates have wider scope of employment opportunities in the field of Finance, Banking, Insurance, Accounting, Taxation and Research etc.
PEO 3	Graduates develop competencies in Computer Applications by designing, developing and apply the software in the Era of Digitalization.
PEO 4	Graduates should be able to start their own business enterprise or demonstrate their entrepreneurial skills for their organizations in supportive and leadership roles.
PEO 5	Graduates will develop Communication Skills, Interpersonal and Soft Skills which will enable them to interact in a more constructive and productive manner.

UNDERGRADUATE (UG) PROGRAMME OUTCOMES (POs)

Undergraduate (B.A., B.Sc., **B.Com.**, B.C.A., B.B.A., etc.) is a 3–year degree programme with 6 semesters consisting the following Programme Outcomes (POs) under various criteria including critical thinking, problem solving, effective communication, societal/ citizenship/ ethical credibility, sustainable growth and employable abilities. The students will be able to

PO 1	exhibit the elementary knowledge of business laws.
PO 2	understand the economic, business environment in the basic tools of business analysis.
PO 3	perform various skills of office management.
PO 4	acquire professional education and business ethics.
PO 5	develop Basic Computer Technology.
PO 6	expertise in handling Computer based problem solving techniques.



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PROGRAMME SPECIFIC OUTCOMES (PSOs)

On completion of **B.Com (CA) Programme**, the students will be able to

PSO 1	eligible for higher studies such as M.Com, M.Com (CA), MBA, ACS, CMA and CA
PSO 2	employable in educational institutions and Banking sectors.
PSO 3	apply the concepts and techniques in Commerce and Computer.
PSO 4	improve proficiency in entrepreneurship.
PSO 5	embark on new venture and initiatives with critical thinking and desire for more continuous learning focusing of life skills.



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B.Com. COMPUTER APPLICATIONS – II YEAR COURSE STRUCTURE – III SEMESTER

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCCC31	Part – III: Core – 5: Data Base Management System	6	3	25	75	100	5
2.	21UCCC32	Part – III: Core – 6: Lab: RDBMS	6	3	40	60	100	5
3.	21UCCC33	Part – III: Core – 7: Financial Accounting – III*	6	3	25	75	100	4
4.	21UCCA31	Part – III: Allied – 3: Promotional Marketing*	6	3	25	75	100	4
5.	21UCCS31	Part – IV: SBS – 1: Auditing*	2	3	25	75	100	2
6.	21UCCSP1	Part – IV: SBS – 2: Lab: Office Automation	2	2	40	60	100	2
7.	21UCCN31 /21UCCN32	Part – IV: NME – 1: Salesmanship / Business Organization – I*	2	3	25	75	100	2
TOTAL			30				700	24

*Common to B.Com and B.Com (CA)

COURSE STRUCTURE – IV SEMESTER

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCCC41	Part – III: Core – 8: Human Resource Management*	6	3	25	75	100	5
2.	21UCCC42	Part – III: Core – 9: Python	6	3	25	75	100	5
3.	21UCCC43	Part – III: Core – 10: Financial Accounting – IV*	6	3	25	75	100	4
4.	21UCCA41	Part – III: Allied – 4: Entrepreneurship*	6	3	25	75	100	4
5.	21UCCSP2	Part – IV: SBS – 3: Practical – II: Commerce Practical*	2	3	40	60	100	2
6.	21UCCSP3	Part – IV: SBS – 4: Lab: Python	2	2	40	60	100	2
7.	21UCCN41 / 21UCCN42	Part – IV: NME – 2: Advertising / Business Organization – II*	2	3	25	75	100	2
8.		Part – V: Extension Activities	–	–	–	–	100	1
TOTAL			30				800	25

*Common to B.Com and B.Com (CA)

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Signature of the Chairman



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COURSE STRUCTURE – III SEMESTER

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	C A	SE	Total Marks	Credits
1	21UCCC31	Part – III: Core – 5: Data Base Management System	6	3	25	75	100	5
2	21UCCC32	Part – III: Core – 6: Lab: RDBMS	6	3	40	60	100	5
3	21UCCC33	Part – III: Core – 7: Financial Accounting – III*	6	3	25	75	100	4
4	21UCCA31	Part – III: Allied – 3: Promotional Marketing*	6	3	25	75	100	4
5	21UCCS31	Part – IV: SBS – 1: Auditing*	2	3	25	75	100	2
6	21UCCSP1	Part – IV: SBS – 2: Lab: Office Automation	2	2	40	60	100	2
7	21UCCN31 /21UCCN32	Part – IV: NME – 1: Salesmanship / Business Organization – I*	2	3	25	75	100	2
		TOTAL	30				700	24

*Common to B.Com and B.Com (CA)

CA – Class Assessment (Internal)

SE – Summative Examination

SBS – Skill Based Subject

NME – Non –Major Elective

T – Theory

P – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCC31	DATA BASE MANAGEMENT SYSTEM	CORE – 5	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This course is designed to make the students understand the concept of financial management, capital budgeting and dividend policy.

COURSE OBJECTIVES:

The objectives of this course are to enable the students

- To know the importance of Data Base Management.
- To understand the Basic concepts of RDBMS.
- To develop the knowledge of SQL / PL different methods of capital budgeting.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to:

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	recollect the concept and importance of database management	Upto K3
CO 2	examine various methods and techniques for database system.	Upto K3
CO 3	have thorough knowledge about various theories of database.	Upto K3
CO 4	gain knowledge in different types of creating methods.	Upto K3
CO 5	expert knowledge about various types of database.	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY

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DATABASE MANAGEMENT SYSTEM

UNIT – I:

Data, Information and Information Processing Definition of Data, information – history of information – quality of information – information processing – integrated management information.

UNIT – II:

Introduction to DBMS Introduction – define data base – characteristics of data in a database – database management system – uses of DBMS – Types of database management system: hierarchical model – network model – relational model.

UNIT – III:

Entity–Relationship(E–R) modelling and Data Normalization Introduction to E–R modeling – Definition of E–R model – Components of E–R model. Introduction to Normalization –First Normal Form (1NF), Second Normal Form(2NF),Third Normal Form(3NF).

UNIT – IV:

Introduction to RDBMS: RDBMS Terminology –The relational Data Structure – Types of Keys – Tables – Views –Queries and Sub Queries – Aggregate Functions, insert, delete, update.

UNIT – V:

Introduction to PL/SQL: PL/SQL Variables – PL/SQL data types – Control Structures – Cursors – PL/SQL Triggers – introduction to web database, mobile database structure.

TEXT BOOK:

Alexis Leon & Mathews Leon – *Data base management systems* – Leon Vikas Publishing, Chennai, 2002.

REFERENCE BOOKS:

1. *Database Management Systems* – Raghu Ramakrishnan / Johannes Gehrke – McGraw Hill, Third Edition, 2003.
2. *Modern Database Management* – Fred R. Mc Fadden, Jeffrey A. Hoffer & Maruy B. Precott – 5th Edition, Pearson Education Asia, 2001.

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	1	2	3	3
CO2	3	3	3	2	2	2
CO3	3	3	3	2	2	3
CO4	3	3	3	2	1	2
CO5	3	3	3	2	1	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Prof. S. MAHENDRAN

Passed in the BOS Meeting held on 19/03/2022

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCC32	LAB : RDBMS	CORE – 6 LAB	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	40	60	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This course is designed to develop the students' ability to deal with statistics, graphical, algebraic techniques numerical and quantitative issues in economics and management.

COURSE OBJECTIVES:

- To make the students understand the concepts of Table creation in SQL.
- To help the students manipulate the data from the table.
- To help the students develop programming using SQL/PL and have better knowledge in regression

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	acquire knowledge about averages to be used in create Database	Upto K3
CO 2	gain knowledge about SQL	Upto K3
CO 3	gain knowledge about the Database creation	Upto K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY



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LAB : RDBMS

SQL – Table Creation, Queries and Sub queries

1. Create an Employee, Programmer, Software and Studies Table.
2. Implementation of Queries and Subqueries – at least 10 queries. PL/SQL Programs
3. To find the Biggest of Three numbers.
4. To check Leap year or not.
5. To find the Factorial of a given number.
6. To find the sum of digits of a given number.
7. To Reverse the given string.
8. Programs using explicit cursors and implicit cursors.
9. Programs using Procedure and Function.
10. Programs using database Triggers.

Note: Internal – 40 marks and External – 60 marks.

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	1	2	3	2
CO2	3	2	2	2	1	3
CO3	3	3	1	3	2	1
CO4	1	2	2	3	2	3
CO5	2	2	3	3	2	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Prof. S. MAHENDRAN



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCC33	FINANCIAL ACCOUNTING – III	CORE – 7	6	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This course is designed to understand the basic concepts of partnership accounting, admission, retirement, death of a partner, dissolution of a firm and Insolvency of partners.

COURSE OBJECTIVES:

To help the students

- know the basic concepts of partnership firm.
- understand the revaluation of assets and liabilities in admission of partner.
- learn partnership retirement and death of a partner.
- acquire the knowledge of partnership dissolution accounting and its allied aspect of accounting.
- gain knowledge of partners insolvency and piece-meal distribution.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to:

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the preparation of capital accounts.	Upto K3
CO 2	acquire knowledge in the accounting practice prevailing in admission of a partner	Upto K3
CO 3	gain knowledge in accounting practice prevailing in retirement and death of a partner	Upto K3
CO 4	gain knowledge in accounting practice and dissolution of a firm and sale of a company	Upto K3
CO 5	expand knowledge in accounting practice prevailing in Insolvency of a partner and Piece-meal Distribution	Upto K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY



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FINANCIAL ACCOUNTING – III

UNIT– I:

Partnership Accounts–Partnership–Definition of partners–types–provision relating to partnership accounting– capital and current accounts of partners–Fixed and fluctuating capital method– Appropriation of profits.

UNIT– II:

Admission of a partner–Calculation of new ratio and sacrificing ratio– revaluation of assets and liabilities–Treatment of goodwill–Capital adjustment.

UNIT– III:

Retirement of a partner–calculation of new ratio and gaining ratio–revaluation of assets and liabilities–Treatment of goodwill–death of a partner(Excluding Joint Life Policy)

UNIT– IV:

Dissolution of a firm–accounting treatment–Sale of firm to a company

UNIT– V:

Insolvency of a partner–decision in Garner vs Murray case–insolvency of all partners–Piece–meal distribution– proportionate capital method–maximum loss method.

TEXT BOOK:

Reddy T S and MurthyA(2015), *Financial Accounting*, Margham Publications, Chennai–600017.

REFERENCE BOOKS:

1. Jain S.P & Narang K.L (2014), *Advanced Accountancy*, Kalyani Publishers, New Delhi, Volume – I.
2. Gupta R.L. and Radhaswamy (2013), *Advanced Accountancy* S.Chand and Company Ltd., New Delhi.
3. Arulanandam and Raman K S (2015), *Advanced Accountancy*, Himalaya Publishing House, Mumbai.

DIGITAL TOOLS:

1. www.accaglobal.com.
2. www.vedanta.com.
3. IncometaxIndia.gov.in.

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	2	2
CO2	3	3	2	3	1	3
CO3	3	3	3	3	2	2
CO4	3	2	2	3	2	3
CO5	3	3	2	3	2	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. P. PONRAJ

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCA31	PROMOTIONAL MARKETING	ALLIED – 3	6	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability	Skill Oriented	Entrepreneurship
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

COURSE DESCRIPTION:

This course is designed to acquire fundamental concepts of Salesmanship and strategies for sales promotional activities

COURSE OBJECTIVES:

To make the students

1. acquire the knowledge of promotional mix
2. equip the knowledge regarding personal selling
3. gain the knowledge of sales promotion and its techniques
4. present basic concept of advertising
5. understand clear knowledge in media advertising

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	gain knowledge about methods of promotional mix and strategies of sales activities	Upto K3
CO 2	equipped with the knowledge regarding sales promotion and provide duties and responsibilities of sales manager	Upto K3
CO 3	enable clear knowledge about sales promotion	Upto K3
CO 4	comprehend advertising activities and implement their own ideas for developing business.	Upto K3
CO 5	acquire knowledge regarding Advertising media	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY



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PROMOTIONAL MARKETING

UNIT – I:

Promotional Mix: Promotional Mix – promotional mixes and strategies – Forms of promotion– Sales organization – Need of Sales Organization – Functions of sales organization– structure of the sales organization – motivation of salesman.

UNIT – II:

Personal Selling: Salesmanship– Introduction – Definition – Objectives of personal selling– duties of a salesman – qualities of a successful salesman – Physical, mental, social and moral qualities – types of salesman – process of personal selling – reasons for failure of salesman. Sales manager qualities, duties and responsibilities.

UNIT – III:

Sales promotion: Introduction – Definition – Importance – Objectives – reasons for growth – advantages and limitations – kinds of sales promotion – consumer, dealer and sales force promotion.

UNIT – IV:

Advertising: Introduction – Definition – Objectives – Advantages and limitations. Types of Advertising – Advertising and Salesmanship – Advertising and sales promotion – Failure of Advertising – Advertising copy – qualities –elements – Advertising agency – selection.

UNIT – V:

Advertising Media: Introduction – Selection of Advertising Media – Kinds of Media – Indoor advertising – Outdoor advertising– Direct advertising– promotional advertising – merits and limitations of advertising.

TEXT BOOK:

Pillai .R.S.N and Bhagavathi, “Marketing”, S.Chand & Co Ltd, 2009 edition & 2016 reprint , New Delhi.



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REFERENCE BOOKS:

1. Dr. Rajan Nair .N, *Marketing*, Sultan Chand and Sons, New Delhi.
2. Sinha J.C, *Principles of Marketing and Salesmanship*, S.Chand & Co., New Delhi

DIGITAL TOOLS:

1. <https://businessjargons.com/promotion-mix.html>
2. <https://www.economicdiscussion.net/sales/sales-organisation-meaning-characteristics-importance-design-types/32288>
3. <https://mailshake.com/blog/personal-selling/>
4. <https://www.feedough.com/personal-selling-definition-features-types-examples/>
5. <https://www.freshworks.com/crm/sales/sales-promotion/https://www.economicdiscussion.net/marketing-management/sales-promotion/sales-promotion-in-marketing/32216>
6. <https://economictimes.indiatimes.com/definition/advertising>
7. <https://www.marketing91.com/advertising-media/>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	3	3	2	–
CO2	3	3	2	2	3	–
CO3	2	2	3	3	2	–
CO4	2	3	1	2	2	–
CO5	2	1	3	3	3	–

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. G. G. BHUVANESHWARI



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCS31	AUDITING	SBS – 1	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This course is designed to gain knowledge about basic concepts of auditing, auditors role and their responsibilities.

COURSE OBJECTIVES:

To make the students

1. understand the basic concepts of audit and qualities of an auditor
2. gain knowledge of internal check and auditors duty
3. acquire the knowledge about vouching
4. explain about verification, valuation of tangible and intangible assets.
5. understand about auditors report, certificates and kinds of reports.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	acquire the basic concepts of auditing	Upto K3
CO 2	understand the internal audit and auditors duty	Upto K3
CO 3	learn the various aspects of vouching	Upto K3
CO 4	explain about verification, valuation of tangible and intangible assets	Upto K3
CO 5	understand about auditors report, certificates and kinds of reports.	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY



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AUDITING

UNIT – I:

Introduction – Definition– Difference between Auditing & Investigation – Objects – Qualities of an Auditor – advantages of auditing – classification of Audit.

UNIT – II:

Internal control – Meaning – Purpose – Internal check – objectives – Auditor’s duty regards internal check with regards to purchase / sales transactions and wages.

UNIT – III:

Vouching – Meaning – definition – Importance – Duties of an auditor – Vouching of trading transactions – Vouching of cash transactions.

UNIT – IV:

Verification and valuation of assets – Intangible assets – Goodwill – Patents – Fixed assets – Land & Building – Plant & Machinery – Verification of liabilities – Capital – Debentures – Trade creditors – Loans

UNIT – V:

Auditor’s report – Elements – Distinction between Reports & Certificates – Features of a good report – Kinds of reports.

TEXT BOOKS:

Tandon B.N. Sudharsanam S & Sundarabahu S (2005), “A hand book of Practical Auditing”, S.Chand& Company Ltd, New Delhi.

DIGITAL TOOLS:

<https://www.iedunote.com>

<https://www.auditboard.com>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	3	2	2	2	
CO2	3	2	3	1	3	
CO3	2	3	3	2	2	
CO4	1	2	2	2	2	
CO5	2	3	3	2	2	

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. SITHU MURALIDHARAN DEVI

Passed in the BOS Meeting held on 19/03/2022

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCSP1	LAB : OFFICE AUTOMATION	SBS – 2 LAB	–	2	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	40	60	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This course is designed to make the students understand how to use and fill up different forms available in the bank.

COURSE OBJECTIVES:

1. To know and use the form available in the bank
2. To know about the practical banking
3. To gain knowledge of filling up of pay-in-slips, nomination forms, ATM card, requisition forms and KYC forms.
4. To get knowledge about specimen of fixed deposit receipt, demand draft, return memo, housing loan application form and cheque.
5. To acquire knowledge about format of guarantee, railway receipts, lorry receipts and bank balance sheet.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	know and use the forms and create basic of MS Office	Upto K3
CO 2	know about the practical work	Upto K3
CO 3	gain knowledge of filling up of various forms	Upto K3
CO 4	gain knowledge about the EXCEL	Upto K3
CO 5	acquire knowledge about format of MS-Office	Upto K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY



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LAB: OFFICE AUTOMATION

1. Create a news–paper document with at least 200 words, a. Use margins as, top:1.5, bottom:2, left:2, right:1 inches. b. Use heading “Gandhi Jayanti”, font size: 16, font color: red, font face: Arial Black. c. With first letter “dropped” (use drop cap option) of the first paragraph containing a picture at the right side d. Use three columns from the second paragraph onwards till the half of the page. e. Then use heading “Computer basics” f. Create paragraph using two columns till the end of the page.
2. Create a Mathematical question paper using, at least five equations a. With fractions, exponents, summation function b. With at least one „m*n” matrix c. Basic mathematical and geometric operators. d. Use proper text formatting, page color and page border.
3. Create a flowchart using, a. Proper shapes like ellipse, arrows, rectangle, and parallelogram. b. Use grouping to group all the parts of the flowchart into one single object.
4. Create a table using table menu with, a. At least 5 columns and 10 rows. b. Merge the first row into one cell. c. Merge the second row into one cell, then split the second row into three cells. d. Use proper table border and color. e. Insert proper content into the table with proper text formatting.
5. Create a table using two columns, a. The left column contains all the short–cut keys and right side column contains the function of the short–cut keys. b. Insert a left column using layout option. Name the heading as Serial No.
6. Create two letters with the following conditions in Ms Word and find the difference. a. Write a personal letter to your friend using at least 100 words and two paragraphs. The date must be in top–right corner. Use „justify” textalignment and 1.5 line spacing for the body of the letter. Letter must contain proper salutation and closing. b. Use step by step mail–merge wizard to design a letter. (Mailing ◊ step by step mail merge wizard◊letters◊start from a template◊select template◊ letters◊select proper template◊ create new document◊OK)
7. Create a letter, which must be sent to multiple recipients. a. Use Mail–Merge to create the recipient list.

TEXT BOOK:

Sundaram S.M (2014), *Banking Theory Law and Practice*, SreeMeenakshi Publications, Karaikudi.

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	2	2	2	2	
CO2	1			1		2
CO3		1			2	
CO4	1	2	2	2		1
CO5	2	1		2	2	

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. T. T. KARTHIK

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



SOURASHTRA COLLEGE, MADURAI – 625004

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
2IUCCN31	SALESMANSHIP	NME – 1	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This course is designed to impart the knowledge of salesmanship.

COURSE OBJECTIVES:

To make the students

1. understand the components of personal selling.
2. enriched with the knowledge of Salesmanship.
3. gain knowledge of the qualities of a good salesman
4. differentiate the various types , duties and responsibilities of salesmanship
5. describe the remuneration plans

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	explain the various selling methods	Upto K3
CO 2	understand the characteristics of a successful salesman	Upto K3
CO 3	analyse the qualities of a good salesman	Upto K3
CO 4	differentiate the various types , duties and responsibilities of salesmanship	Upto K3
CO 5	describe the remuneration plans	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY



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SALESMANSHIP

UNIT – I:

Personal selling–definition– objectives of personal selling– components of personal selling– salesmanship– definition– features–objectives– Is salesmanship an art or science?– Is salesmanship productive? – selling methods (tender, selling through discussion, door to door selling and Over the Counter Selling (OTCS).

UNIT – II:

Salesmanship: Benefits of salesmanship– advantages of salesmanship to –producers, distributors, consumers, community and salesman–duties of salesman– characteristics of a successful salesman– criticism against salesmanship.

UNIT – III:

Qualities of a good salesman–physical, mental, social, character or moral.

UNIT – IV:

Types of salesmanship and salesmen–order taking salesmanship– creative salesmen ship – competitive salesmanship– classification of salesmen: manufacturers salesman, wholesaler(merchant) salesmen, retailers (consumers) salesmen, specialty salesmen, service salesmen – functions, duties and responsibilities of a salesmen.

UNIT – V:

Remuneration to salesmen– good remuneration plan– objectives– essentials – methods.

TEXT BOOKS:

Saravanavel .P, Sumathi .S, *Advertising and Salesmanship*, (2014) Margam Publications, Chennai 17.

REFERENCE BOOK:

Pillai .R.S.N. & Bagavathy, *Modern Marketing, Principles and Practices*, Sulthan Chand & sons, New Delhi –110055.

DIGITAL TOOLS:

1. <https://www.yourarticlelibrary.com/salesmanship/salesmanship–definition–importance–duties–and–types/50988>
2. <https://www.artofmarketing.org/personal–selling/personal–selling–meaning–process–objectives–importance–advantages–and–disadvantages/13617>
3. <https://www.yourarticlelibrary.com/salesmanship/5–important–methods–of–remunerating–salesmen–salesmanship/25866>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	2	3	3	3
CO2	2	2	2	2	2	2
CO3	3	3	2	2	2	3
CO4	3	3	3	2	2	2
CO5	2	2	2	2	2	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. N. M. MEKALA

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCN32	BUSINESS ORGANIZATION – I	NME – 1	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This course is designed to enrich the knowledge on general organisation theory, team work/team building, and then focus on applications to specific business contexts.

COURSE OBJECTIVES:

To make the students

1. Develop basic concepts of organization and objectives.
2. Acquire the knowledge about qualities of good businessmen.
3. Gain knowledge of sole proprietorship
4. Receive basic knowledge of partnership firm
5. Be enriched with knowledge about Cooperative organization.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	gain knowledge about business profession and employment	Upto K3
CO 2	be acquainted with qualities of good businessman	Upto K3
CO 3	get in–depth knowledge regarding partnership organization , its merits and demerits	Upto K2
CO 4	develop knowledge about cooperative organization	Upto K3
CO 5	analyse and differentiate cooperative with sole trader and partnership firm	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY



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BUSINESS ORGANIZATION – I

UNIT – I:

Business – Introduction – Meaning – Characteristics of Business – Objectives of business – Economic and social. Meaning of profession and employment. Distinction between business and employment.

UNIT – II:

Forms of business organization – Characteristics of an ideal form of Organization – factors for selection of a suitable form of organization – qualities of a good businessman.

UNIT – III:

Sole proprietorship – Introduction – features – suitability – advantages and disadvantages.

UNIT – IV:

Partnership organization – Introduction – Definition – features – Requisites of an ideal partnership – merits and demerits.

UNIT – V:

Cooperative organization – Introduction – Characteristics – Benefits and Demerits – Distinction between cooperative with sole trader and partnership firm.

TEXT BOOKS:

Balaji C.D & Prasad G (2018), *Business Organization*, Margham Publications, Chennai.

DIGITAL TOOLS:

<https://www.futurelearn.com>

<https://examstime.in>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	1	2	2	1	1
CO2	2	2	3	3	2	2
CO3	3	2	3	2	1	3
CO4	3	2	2	2	1	2
CO5	3	3	2	2	1	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. S. M. DEVI



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COURSE STRUCTURE – IV SEMESTER

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCCC41	Part – III: Core – 8: Human Resource Management*	6	3	25	75	100	5
2.	21UCCC42	Part – III: Core – 9: Python	6	3	25	75	100	5
3.	21UCCC43	Part – III: Core – 10: Financial Accounting – IV*	6	3	25	75	100	4
4.	21UCCA41	Part – III: Allied – 4: Entrepreneurship*	6	3	25	75	100	4
5.	21UCCSP2	Part – IV: SBS – 3: Practical – II: Commerce Practical*	2	3	40	60	100	2
6.	21UCCSP3	Part – IV: SBS – 4: Lab: Python	2	2	40	60	100	2
7.	21UCCN41 / 21UCCN42	Part – IV: NME – 2: Advertising / Business Organization – II*	2	3	25	75	100	2
8.		Part – V: Extension Activities	–	–	–	–	100	1
		TOTAL	30				800	25

*Common to B.Com and B.Com (CA)

CA – Class Assessment (Internal)

SE – Summative Examination

SBS – Skill Based Subject

NME – Non – Major Elective

T – Theory

P – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCC41	HUMAN RESOURCE MANAGEMENT	CORE– 8	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input type="checkbox"/>	Entrepreneurship <input type="checkbox"/>

COURSE DESCRIPTION:

This course is designed to understand the effective interpersonal skills of employees in an organization.

COURSE OBJECTIVES:

1. To explain the importance of human resources and their effective management in organizations.
2. To demonstrate a basic understanding of different tools used in forecasting and planning human resource needs.
3. To outline the current theory and practice of recruitment and selection
4. To describe appropriate implementation, monitoring and assessment procedures of training.
5. To explain the important of the performance management system enhancing employee performance

COURSE OUTCOMES (COs):

After the completion of the course the students will be able to:

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	explain human resource planning dealing with surplus and deficient manpower	Upto K3
CO 2	describe the meanings of terminology and tools used in managing employees effectively	Upto K3
CO 3	prepare a selection strategy for a specific job	Upto K3
CO 4	gain knowledge in develop, analyse and apply advanced training strategies and specifications for the delivery of training program	Upto K3
CO 5	compare and contrast the different techniques involved in the performance appraisal process.	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY



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HUMAN RESOURCE MANAGEMENT

UNIT – I:

Human Resource Management– Meaning–Defintion–Charteristics–Objectives–Nature–Functions– Difference between Human Resource Management and Personnel Management–Importance– Qualities of human resource manager.

UNIT – II:

Human Resource Planning –Meaning–Definition–Importance–Objectives–Factors influencing human resource plan–Human resource Planning Process–Forecasting the demand for human resource–measure to make the human resource plan effective–Limitations.

UNIT – III:

Job analysis–meaning–advantages–Job Evaluation–meaning–objectives–methods–advantages– limitations. Recruitment–meaning–definition–sources of recruitment–factors determining recruitment.

UNIT – IV:

Selection–Definition–stages of selection–Tests–Types of test–characteristics of test–interview– types of interview.Training–meaning–defintion–need–importance–process–methods–on–the job training and off–the job training.

UNIT – V:

Performance appraisal–meaning–features–advantages–methods–problem–steps to make– performance appraisal effective–Management By Objectives (MBO)–Advantages–Disadvantages.

TEXT BOOKS:

1. Jayasankar .J (2021), *Human Resources Management*, Margaham Publications, Chennai.
2. Prasad L.M(2015), *Human Resource Management*, Sultan Chand &sons, New Delhi.

REFERENCE BOOKS:

1. Aswathappa .K(2017), *Human Resource Management*, Eighth Edition, Tata McGraw Hill Education India Pvt.Ltd., New Delhi.
2. Gupta C.B.(2014), *Human Resource Management*, Sultan Chand & Sons, New Delhi.

DIGITAL TOOLS:

1. <http://searchhrsoftware.techtarget.com>
2. <http://www.shrm.org>
3. <http://www.pulsehrm.com>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	2	2
CO2	2	2	3	2	3	3
CO3	3	3	3	3	2	3
CO4	2	2	3	2	3	2
CO5	3	3	2	3	2	3

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. T. P. RAMPRASAD

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



SOURASHTRA COLLEGE, MADURAI – 625004

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCC42	PYTHON	CORE – 9	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability	Skill Oriented	Entrepreneurship
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

COURSE DESCRIPTION:

This course is designed to familiarize the students with the applications of mathematics in business decision making.

COURSE OBJECTIVES:

1. Use Python to read and write files
2. Make their code robust by handling errors and exceptions properly
3. Work with the Python standard library
4. Explore Python's object-oriented features
5. Search text using regular expressions

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	write programs for solving problems. into functions	Upto K3
CO 2	decompose a Python program	Upto K3
CO 3	represent compound data using Python lists, tuples, dictionaries.	Upto K3
CO 4	read and write data from/to files in Python Programs	Upto K3
CO 5	read, write, execute by hand simple Python programs.	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY



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PYTHON

UNIT – I: INTRODUCTION DATA, EXPRESSIONS AND STATEMENTS

Introduction to Python and installation, data types: Int, float, Boolean, string, and list; variables, expressions, statements, precedence of operators, comments; modules, functions – function and its use, flow of execution, parameters and arguments.

UNIT – II: CONTROL FLOW, LOOPS

Conditionals: Boolean values and operators, conditional (if), alternative (if-else), chained conditional (if-elif-else); Iteration: while, for, break, continue.

UNIT – III: FUNCTIONS, ARRAYS

Fruitful functions: return values, parameters, local and global scope, function composition, recursion; Strings: string slices, immutability, string functions and methods, string module; Python arrays, Access the Elements of an Array, array methods.

UNIT – IV: LISTS, TUPLES, DICTIONARIES

Lists: list operations, list slices, list methods, list loop, mutability, aliasing, cloning lists, list parameters, list comprehension; Tuples: tuple assignment, tuple as return value, tuple comprehension; Dictionaries: operations and methods, comprehension;

UNIT – V: FILES, EXCEPTIONS, MODULES, PACKAGES

Files and exception: text files, reading and writing files, command line arguments, errors and exceptions, handling exceptions, modules (datetime, time, OS , calendar, math module), Explore packages.

TEXT BOOKS:

1. Allen B. Downey, *Think Python: How to Think Like a Computer Scientist*, 2nd edition, Updated for Python 3, Shroff/O'Reilly Publishers, 2016.
2. R. NageswaraRao, *Core Python Programming*, dreamtech
3. *Python Programming: A Modern Approach*, VamsiKurama, Pearson

REFERENCE BOOKS:

1. *Core Python Programming*, W.Chun, Pearson.
2. *Introduction to Python*, Kenneth A. Lambert, Cengage
3. *Learning Python*, Mark Lutz, Orielly

DIGITAL TOOLS:

- [Python for Everbody: Exploring Data in Python3](#)
- [Think Python: How to Think like a Computer Scientis](#)

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	2	3	2	
CO2	2	2	2	3	2	
CO3	3	3	3	2	3	
CO4	2	2	3	3	2	
CO5	2	3	3	2	2	

3. Advanced Application

2. Intermediate Development

1. Introductory Level

COURSE DESIGNER: Dr. T. P. RAMPRASAD

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCC43	FINANCIAL ACCOUNTING – IV	CORE – 10	6	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This course is designed to understand the concepts of fire insurance claim, hire purchase, installment purchase system, branch accounting and departmental accounting and royalty accounts.

COURSE OBJECTIVES:

To make the students

1. understand the concept of fire Insurance claims.
2. acquire working knowledge of hire purchase and installment purchase system
3. understand the concept of branch accounting and working knowledge of various types of branch.
4. gain knowledge on preparation of departmental accounts.
5. acquire knowledge in accounting for royalty

COURSE OUTCOMES (COs):

After completion of the course, the students will be able to:

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the preparation of fire insurance claim	Upto K3
CO 2	prepare hire purchase and installment purchase system	Upto K3
CO 3	acquire knowledge of preparation of branch accounts	Upto K3
CO 4	gain knowledge about accounting practice prevailing in departmental accounting	Upto K3
CO 5	understand the preparation of royalty accounts	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY



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FINANCIAL ACCOUNTING – IV

UNIT – I:

Fire Insurance claims –need–types of fire insurance policies–loss of stock claim–loss of profit claim–computation of claims–Average clause

UNIT – II:

Hire purchase accounting–features–accounting treatment–calculation of interest–cash price–default and repossession–hire purchase trading account–debtors method only–Installment purchase system–Hire purchase vs installment purchase system–accounting treatment in the books of buyers & vendors.

UNIT – III:

Branch accounting–objectives–types of branch–accounting treatment in respect of dependent branches–debtors system–goods invoiced at cost– goods invoiced at selling price–stock and debtors system– wholesale branch system–independent branch(Excluding foreign branch).

UNIT – IV:

Departmental accounting–need–advantages–distinction between departmental and branches–methods of departmental accounting–apportionment of expenses–inter– departmental transfer–at cost price–at selling price–stock reserve.

UNIT – V:

Royalty accounts–meaning of terms– minimum rent, short working and recoupment of short working–accounting treatment in the books of lessor and lessee(Excluding sub lease).

TEXT BOOK:

Reddy T.S and Murthy A(2015), *Financial Accounting*, Margham Publications, Chennai–600 014.

REFERENCE BOOKS:

1. Jain S.P & NarangK.L(2014), *Advanced Accountancy*, Kalyani Publishers, New Delhi, Volume–I.
2. Gupta R.L and Radhaswamy (2013), *Advanced Accountancy*, S.Chand and Company Ltd. New Delhi.
3. Arulanandam M.A and Raman K.S(2015), *Advanced Accountancy*, Himalaya Publishing House, Mumbai.

DIGITAL TOOLS:

1. www.icaai.org
2. www.dynamictutorialsandservices.org
3. www.gurujionlinestudy.com

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3
CO2	3	2	3	3	2	2
CO3	3	2	2	3	2	2
CO4	3	3	3	3	2	3
CO5	3	2	2	2	1	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. P. PONRAJ

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



SOURASHTRA COLLEGE, MADURAI – 625004

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCA41	ENTREPRENEURSHIP	ALLIED – 4	6	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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COURSE DESCRIPTION: This course is designed to develop entrepreneurial skills

COURSE OBJECTIVES:

To make the students

1. acquaint with Entrepreneurial skills
2. understand the functions and problems of women entrepreneur
3. learn the various institutional finance to entrepreneurs
4. gain the knowledge of various schemes available to entrepreneurs
5. understand the preparation of project report

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the concept of entrepreneurship and its qualities	Upto K3
CO 2	describe the functions and problems of women entrepreneurs	Upto K3
CO 3	identify the Institutional finance to entrepreneurs	Upto K3
CO 4	analyse the various schemes available to entrepreneurs	Upto K3
CO 5	build the preparation of project report	Upto K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY



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ENTREPRENEURSHIP

UNIT – I:

Entrepreneurship – meaning – definition – importance – entrepreneur – meaning – definition – function – qualities – types – distinction between an entrepreneur and manager – entrepreneur competencies – role for entrepreneurs in economic development.

UNIT – II:

Women entrepreneurs – concept – functions and role of women entrepreneurs – qualities – reasons for starting an enterprise – problems of women entrepreneurs – factors affecting entrepreneurial growth – economic and non-economic factors – personality, psychological, sociological factors.

UNIT – III:

Institutional finance to entrepreneurs – State financial corporations – State industrial development corporations – Tamil Nadu Industrial Investment Corporation Limited – Commercial Banks – institutions assisting entrepreneur – District Industries Centre – Organizational set up – functions – industrial estates – meaning – types.

UNIT – IV:

Incentives and subsidies – need for incentives – advantages and problems – schemes of incentives in operation – incentives to small scale industries – state incentives – central incentives – taxation benefits to SSI.

UNIT – V:

Project formulation – significance – stages of project formulation – project report – meaning – need – preparation of project report – contents of a good project report.

TEXT BOOK:

Gorden & Natarajan, *Entrepreneurial Development*, Himalaya Publishing House, Mumbai

REFERENCE BOOKS:

1. Jayashree suresh, *Entrepreneurial Development*
2. Dr. Rengarajan. L, *Entrepreneurial Development*
3. Gupta C.P & Srinivasan N.P, *Entrepreneurial Development*

DIGITAL TOOLS:

1. https://ccsuniversity.ac.in/bridge-library/pdf/DHA-MHA-403_Unit3.pdf
2. <https://blogs.upm.es/idelosrios/?p=363>
3. <https://www.yourarticlelibrary.com/industries/13-major-incentives-to-small-scale-industries-that-deserves-special-mention/11473>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	2	2	1	1	
CO2	2	2	2	2	2	2
CO3	2	3	2	2	2	1
CO4	3	1	3	1	2	1
CO5	2	3	2	1	2	

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER – Dr. N. M. MEKALA

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



SOURASHTRA COLLEGE, MADURAI – 625004

(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)

B.Com. COMPUTER APPLICATIONS – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCSP2	COMMERCE PRACTICAL	SBS – 3 PRACTICAL - II	-	2	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	40	60	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This course is designed to understand the use and filling up of different forms.

COURSE OBJECTIVES:

To make the students

1. know the concept of voucher, invoice, debit note and credit note
2. gain knowledge of preparation of statement of affairs of a joint stock company
3. acquire knowledge of filling up of equity share application form, share transferred deed and proxy form.
4. understand the currencies of different Countries.
5. acquire knowledge to fill up the PAN Card application, Nomination form and Assignment form.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to:

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	know the concept of voucher, invoice, debit note and credit note	Upto K3
CO 2	gain knowledge of preparation of statement of affairs of a joint stock company	Upto K3
CO 3	acquire knowledge of filling up of equity share application form, share transferred deed and proxy form	Upto K3
CO 4	understand the currencies of different Countries	Upto K3
CO 5	acquire knowledge to fill up the PAN Card application, Nomination form and Assignment form	Upto K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY



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COMMERCE PRACTICAL

UNIT – I:

Layout of a business Letter – Designing of forms for office purpose – Preparation of Vouchers, Invoice, Cash receipts, Debit Note, Credit Note, Promissory Note.

UNIT – II:

Format of Joint Stock Company Balance Sheet – model of Partnership Deed – statement of affairs of an insolvent – Specimen of Cost Sheet – Payroll and Wage sheet – Form of Bin card – Filling of material order form – material requisition form.

UNIT – III:

Filling up Equity share Application form – mutual fund form – specimen of share certificate, Mutual fund certificate, Bond certificate – Filling up of Share Transfer Deed for name transfer and proxy form.

UNIT – IV:

Collection of different types of advertisements – Preparation of an advertisement copy – analyzing brand names – Introduction of a product in the market – Currencies of different countries.

UNIT – V:

Filling up of Insurance Policy Proposals, Nomination form, Assignment form, medical form – format of premium receipt – Filling up of Income Tax returns – PAN card application – Applying for Income Tax Refund – Specimen of Passport form –Filling up of Know Your Customer form.

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2					
CO2	1	2	1	1	2	2
CO3	2	2	2		1	2
CO4	2			2	2	
CO5		2	2	2	1	2

3. Advanced Application

2. Intermediate Development

1. Introductory Level

COURSE DESIGNER: Prof. S. MAHENDRAN

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCSP3	LAB: PYTHON	SBS – 4 LAB	–	2	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	40	60	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This course is designed to understand the use and filling up of different forms.

COURSE OBJECTIVES:

The students are able to

programs for solving problems into functions
<ul style="list-style-type: none"> Decompose a Python program Represent compound data using Python lists, tuples, and dictionaries. Read and write data from/to files in Python Programs Read, write, execute by hand simple Python programs.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to:

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	know the concept of PYTHON	Upto K3
CO 2	gain knowledge of preparation of Application creation.	Upto K3
CO 3	acquire knowledge of tools in python	Upto K3
CO 4	understand the concept	Upto K3
CO 5	acquire knowledge to fill up the creation of designing works in code.	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY



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LAB: PYTHON

LAB PROGRAMS:

1. Write a program to demonstrate different number datatypes in python.
2. Write a program to perform different arithmetic operations on numbers in python.
3. Write a program to create, concatenate and print a string and accessing substring from a given string.
4. Write a python script to print the current date in following format “SunMay 29 02:26:23 IST 2017
5. Write a python program to create, append and remove lists in python.
6. Write a program to demonstrate working with tuples in python
7. Write a program to demonstrate working with dictionaries in python
8. Write a python program to find largest of three numbers
9. Write a python program to convert temperature to and from Celsius to fahrenheit.
10. Write a python program to construct the following pattern using nested for loop.
11. Write a python program to print prim numbers less than 20:
12. Write a python program to find factorial of a number using recursion:
13. Write a python program to that accepts length of three sides of a triangle as inputs.
14. Write a python program to define a module to find Fibonacci Numbers and import the module to another program.
15. Write a python program to define a module and import a specific function in that module to another program.

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2					
CO2	1	2	1	1	2	2
CO3	2	2	2		1	2
CO4	2			2	2	
CO5		2	2	2	1	2

3. Advanced Application

2. Intermediate Development

1. Introductory Level

COURSE DESIGNER: Prof. G. CHAKRAVARTHI KOUSIK

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCN41	ADVERTISING	NME – 2	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability	<input type="checkbox"/>	Skill Oriented	<input checked="" type="checkbox"/>	Entrepreneurship	<input type="checkbox"/>

COURSE DESCRIPTION:

This course is designed to impart the knowledge of advertising.

COURSE OBJECTIVES:

To make the students

1. understand the Components of advertising.
2. develop the knowledge of advertising
3. analyse the advantages to manufacturers, wholesalers and retailers
4. identify the various kinds of advertising
5. describe the merits and demerits of advertisement media

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	explain the various concepts of publicity, salesmanship and promotion	Upto K3
CO 2	understand the functions of advertising	Upto K3
CO 3	analyse the advantages to manufacturers, wholesalers and retailers	Upto K3
CO 4	identify the various kinds of advertising	Upto K3
CO 5	describe the merits and demerits of advertisement media	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY



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ADVERTISING

UNIT – I:

Introduction – Evolution – Definition – Basic features – meaning of advertising – objectives of advertising – advertising and advertisement – advertising and publicity – advertising and salesmanship – advertising and promotion.

UNIT – II:

Functions of advertising – commercial functions – economic functions – psychological functions – social functions – primary and secondary functions of advertising – specific reasons for advertising.

UNIT – III:

Benefits of advertising – advantages – to manufacturers – to wholesalers – to retailers – to salesmen – to consumers and to the community.

UNIT – IV:

Criticism of advertising – Is advertising an economic waste? – kinds of advertising – product, institutional, commercial, Non – commercial, relational and emotional, National and local advertising; Advertisement copy – qualities of a good advertisement copy.

UNIT – V:

Advertising Media – Indoor – Outdoor advertising – Merits and demerits.

TEXT BOOK:

Advertising and Salesmanship – P.Saravanel, S. Sumathi, Margam Publication, Chennai – 17.

REFERENCE BOOK:

Modern Marketing, Principles and Practices – R.S.N.Pillai, Bagavathy, Sulthan Chand & sons, New Delhi – 110055.

DIGITAL TOOLS:

1. <https://www.oberlo.in/ecommerce-wiki/advertising>
2. <https://mymbaguide.com/criticism-advertising-evaluation-advertising-economic-waste/>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	2	3	3	3
CO2	2	2	2	2	2	2
CO3	3	3	2	2	2	3
CO4	3	3	3	2	2	2
CO5	2	2	2	2	2	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. N. M. MEKALA

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCN42	BUSINESS ORGANIZATION – II	NME – 2	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This course is designed to develop the skills, knowledge to lead, manage organizations and achieve strategic organizational objectives.

COURSE OBJECTIVES:

To make the students

1. gain knowledge of business organization
2. understand and critically evaluate the information about various types of companies
3. acquire knowledge of diversity within an organization
4. gain knowledge of organisational communications and decision-making
5. know the roles, skills and functions of companies

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	acquire basic knowledge of business organization	Upto K3
CO 2	read, understand and critically evaluate the information about various types of companies	Upto K3
CO 3	describe the processes underlying diversity within an organization.	Upto K3
CO 4	cognise organisational communications and decision-making	Upto K3
CO 5	demonstrate the roles, skills and functions of companies	Upto K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY



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BUSINESS ORGANIZATION – II

UNIT – I:

Joint stock company – introduction – definition – features – advantages and Disadvantages – types of companies – Chartered, Statutory, Government, Private and Public companies – distinction between Private and Public company.

UNIT – II:

Banking business – origin of banking – Banker – Deposits – meaning of fixed, current, recurring and savings. Meaning of the terms – Promissory note, Bill of exchange , Cheque , Crossing and endorsement.

UNIT – III:

Public enterprises – meaning – features and objectives – benefits of public Enterprises – Case against public enterprises.

UNIT – IV:

Public utilities – Introduction – features – problems of public utilities – Methods of administration – Ministerial control – Municipal control – Public corporation Management.

UNIT – V:

Insurance business –meaning and definition of insurance – function of insurance – Advantages of insurance – meaning of Life insurance, Fire insurance and Marine insurance.

TEXT BOOK:

Balaji C.D & Prasad G (2018) “Business Organization”, Margham Publications, Chennai.

DIGITAL TOOLS:

1. <https://www.futurelearn.com>
2. <https://examstime.in>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	3	2	2	2	2
CO2	1	2	3	2	2	2
CO3	2	2	3	2	2	3
CO4	1	2	3	2	2	3
CO5	2	2	3	3	3	1

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. N. M. MEKALA

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman